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Estimates of School Statistics

1986-87

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CONTENTS

Foreword 3

Technical Notes 4

Highlights: 1985-86 and 1986-87 Estimates 6

Selected Summary of Estimates Data for 1986-87 7

GENERAL ADMINISTRATION 9
Basic Administrative Units

PUPILS 11
Fall Enrollment in Public Schools / Average Daily Membership / Average Daily Attendance / High School Graduates

INSTRUCTIONAL STAFF 15
Total Instructional Staff / Classroom Teachers / Instructional Staff Salaries / Classroom Teachers' Salaries

REVENUES 20
Revenue Receipts

EXPENDITURES 23
Total Expenditures / Current Expenditures / Current Expenditure per Pupil in ADA / Current Expenditure per Pupil in ADM /Capital Outlay / Interest on School Debt

NOTES TO ALL TABLES 28

STATE DEPARTMENT OF EDUCATION FOOTNOTES 30

TABLES

1. Estimated Number of Basic Administrative Units—Public Elementary and Secondary Schools, 1985-86 (Revised) and 1986-87 31
2. Estimated Fall Enrollment in Public Elementary and Secondary Day Schools, 1985-86 (Revised) and 1986-87 32
3. Estimated ADM and ADA in Public Elementary and Secondary Day Schools and Number of Public High School Graduates, 1985-86 (Revised) 33
4. Estimated ADM and ADA in Public Elementary and Secondary Day Schools and Number of Public High School Graduates, 1986-87 34
5. Estimated Number of Instructional Staff Members in Public Elementary and Secondary Day Schools, by Type of Position, 1985-86 (Revised) 35
6. Estimated Number of Instructional Staff Members in Public Elementary and Secondary Day Schools, by Type of Position, 1986-87 36
7. Estimated Average Annual Salaries of Total Instructional Staff and of Classroom Teachers, 1985-86 (Revised) and 1986-87 37
8. Estimated Revenue and Nonrevenue Receipts, 1985-86 (Revised) 38
9. Estimated Revenue and Nonrevenue Receipts, 1986-87 39
10. Estimated Expenditures for Public Schools, 1985-86 (Revised) 40
11. Estimated Expenditures for Public Schools, 1986-87 41

Glossary 42

FOREWORD

Public education resources, processes, and outcomes continue to captivate nearly every segment of American society—educators, business leaders, parents, policy-makers, and the media. State legislatures have become centers of debate over changes in teacher training, compensation, and evaluation, while the diminishing role of the national government in supporting public schools, financially and otherwise, has fueled the controversy over how states and localities will pay for education reform.

A major challenge facing educators is the appraisal of legislated changes spurred by the reform movement and implemented through local public school systems. The data presented in this report provide some insights as to whether state and local actions have made a difference, at least with regard to selected measures.

Estimates of School Statistics 1986-87, in its 45th year, provides current information about public school participation, employment, compensation, and finances, as reported by state education departments. The state-level data featured in *Estimates* permit broad assessments of trends in staff salaries, sources of school funding, and levels of education expenditures. While these data serve important measurement purposes, they should be used with the knowledge that data for individual school districts may vary widely from the state averages presented in this report.

This publication reflects the cooperative efforts of numerous individuals within the state departments of education, the NEA, and its state affiliates. NEA Research extends its appreciation to all those who contributed to this project.

April 1987

TECHNICAL NOTES

Estimates of School Statistics presents public school data for the fifty states and the District of Columbia, based on survey responses of state education agencies. State department of education contacts are asked to provide estimated data for the current year (1986-87) and revisions to four years of historical data, as necessary. Therefore, data for school years 1982-83 through 1985-86 were subject to revision as a result of the 1986-87 survey.

Estimated data in this report are featured for the current school year (1986-87) and for the prior year (1985-86) by state, with summary statistics for the United States over the last decade. These figures represent projections by state education agencies as of December 1986.

In the fall of each year, NEA Research submits current-year estimates of over 35 educational statistics to each state's department of education for verification and/or revision. The figures submitted by NEA Research result from regression analysis, a statistical technique designed to predict data using specified criteria. Only if an education department does not replace these predictions with their own estimated data do the original regression-generated figures appear in this report. Please note these exceptions on page 28.

Also, several state education agencies have provided additional information about the education data submitted for this report. Please note them on page 30.

NEA Research also provides state education agencies an opportunity to revise their fall estimates for inclusion in *Rankings of the States*, an NEA Research report published in the summer. As a result, estimated data contained in these two publications may differ.

Please note that this edition of *Estimates* uses a different version of the Consumer Price Index (CPI) to compute constant or "inflation-free" dollars. Previous editions featured a CPI using calendar year 1967 as its base. School-year 1976-77 is used as the base year in this report, for the computation of constant-dollar salaries, revenues, and expenditures.

Finally, data presented in *Estimates of School Statistics* and *Rankings of the States* are collected independently and separately from those collected by government agencies, such as the Center for Education Statistics within the U.S. Department of Education. Due to definitional differences as well as those in scheduling and frequency of revision, education statistics published by NEA Research in *Estimates* and *Rankings* and those published by the Center for Education Statistics often differ.

Significant Developments in Public School Statistics

- Public school enrollment is expected to increase by approximately 270,000 pupils from 1985-86 to 1986-87. Increases in the elementary grades are estimated at 400,000, while secondary classes are expected to enroll about 129,000 fewer students. In fact, levels of public school enrollment anticipated during the 1986-87 school year represents only the second time that total enrollment will register an increase since 1973. Of course, changes in enrollment are hardly uniform in local districts across the country, with considerable differences predicted from state to state and district to district.

- To meet the enrollment demands of local school districts, state education departments expect the number of public school classroom teachers to increase by over 23,000 from 1985-86 to 1986-87, with elementary-grade teachers representing nearly all of this increased demand. Implications for local school district finances are as varied as the demand for additional classroom teachers. But clearly they may present serious challenges to existing school finance relationships at the state and local levels as districts prepare to meet needs generated by increased enrollment and additional school personnel

- State education agencies expect the average classroom teacher salary to increase by 5.9 percent over 1985-86—from $25,206 to $26,704. The national average salary, while useful as a benchmark statistic, hides vast differences among states, with statewide averages likewise clouding significant local variations.

- State governments continue to provide the largest share of public school financial support—50.0 percent estimated for 1986-87, up from the revised figure of 49.8 percent in 1985-86. Once again, differences among states are considerable, reflecting differences in state-local revenue systems, demographic characteristics, and program priorities, to name but a few factors.

- For the third year, local financial support of public schools has remained at about 43 percent. This represents a decline from 1982-84 when the local share stood near 45 percent.

- For 1986-87, the federal government's contribution to public elementary and secondary school revenues continues to diminish—down from a revised 6.5 percent in 1985-86 to an estimated 6.2 percent in 1986-87. Congressional actions to reduce the national deficit will likely exert a continuing downward pressure on the federal government's share of public school finances, and therefore increase pressure on state and local governments to meet the expanding financial needs of public education.

HIGHLIGHTS--1985-86 AND 1986-87 ESTIMATES FOR 50 STATES AND D.C.

STATISTICS OF PUBLIC ELEMENTARY AND SECONDARY SCHOOL SYSTEMS

	SCHOOL YEAR		CHANGE	
	1986-87	1985-86	AMOUNT	PERCENT
BASIC ADMINISTRATIVE UNITS				
TOTAL SCHOOL DISTRICTS	15,681	15,739	-58	-.4
OPERATING SCHOOL DISTRICTS	15,427	15,482	-55	-.4
NONOPERATING SCHOOL DISTRICTS	254	257	-3	-1.2
PUPIL ENROLLMENT				
FALL--TOTAL	39,800,608	39,529,922	270,686	.7
ELEMENTARY	24,360,173	23,960,172	400,001	1.7
SECONDARY	15,440,435	15,569,750	-129,315	-.8
AVERAGE DAILY MEMBERSHIP	38,901,740	38,705,754	195,986	.5
AVERAGE DAILY ATTENDANCE	36,837,858	36,642,002	195,856	.5
NUMBER OF HIGH-SCHOOL GRADUATES	2,377,236	2,383,825	-6,589	-.3
INSTRUCTIONAL STAFF	2,540,114	2,514,756	25,358	1.0
CLASSROOM TEACHERS				
TOTAL	2,238,440	2,209,955	28,485	1.1
ELEMENTARY SCHOOL	1,261,042	1,239,029	22,013	1.8
SECONDARY SCHOOL	972,398	970,926	1,472	.2
MEN TEACHERS	667,959	670,114	-2,155	-.3
WOMEN TEACHERS	1,565,481	1,539,841	25,640	1.7
AVERAGE ANNUAL SALARIES				
INSTRUCTIONAL STAFF	27,878	26,291	1,587	6.0
ALL CLASSROOM TEACHERS	26,704	25,206	1,498	5.9
ELEMENTARY-SCHOOL TEACHERS	26,141	24,667	1,474	6.0
SECONDARY-SCHOOL TEACHERS	27,351	25,842	1,509	5.8
RECEIPTS (IN THOUSANDS)				
TOTAL REVENUE AND NONREVENUE RECEIPTS	167,569,434	157,620,211	9,949,223	6.3
REVENUE RECEIPTS BY SOURCE				
TOTAL	160,908,262	151,332,782	9,575,480	6.3
FEDERAL	9,958,558	9,786,607	171,951	1.8
STATE	80,433,129	75,331,882	5,101,247	6.8
LOCAL, INTERMEDIATE, AND OTHER	70,516,575	66,214,293	4,302,282	6.5
NONREVENUE RECEIPTS	6,661,172	6,287,429	373,743	5.9
EXPENDITURES (IN THOUSANDS)				
TOTAL EXPENDITURES	160,478,723	150,914,641	9,564,082	6.3
CURRENT EXPENDITURES FOR ELEMENTARY AND SECONDARY DAY SCHOOLS	146,244,160	137,604,829	8,639,331	6.3
CURRENT EXPENDITURES FOR OTHER PROGRAMS (COMMUNITY SERVICES, COMMUNITY COLLEGES, ADULT EDUCATION, ETC.) WHEN OPERATED BY LOCAL SCHOOL DISTRICTS	2,189,143	2,177,086	12,057	.6
CAPITAL OUTLAY	9,340,770	8,555,282	785,488	9.2
INTEREST ON SCHOOL DEBT	2,704,650	2,577,444	127,206	4.9
CURRENT EXPENDITURE FOR ELEMENTARY AND SECONDARY DAY SCHOOLS PER PUPIL				
IN AVERAGE DAILY MEMBERSHIP	3,759	3,555	204	5.7
IN AVERAGE DAILY ATTENDANCE	3,970	3,755	215	5.7

SELECTED SUMMARY OF ESTIMATES DATA FOR 1986-87

	REVENUE RECEIPTS				TOTAL CURRENT EXPENDITURES			AVERAGE SALARIES	
	TOTAL (000) 1	STATE AND LOCAL (000) 2	PERCENT STATE IS OF STATE AND LOCAL 3	PERCENT LOCAL IS OF TOTAL 4	AMOUNT (000) 5	PER PUPIL IN ADA 6	TOTAL EXPENDITURES (000) 7	INSTRUCTIONAL STAFF 8	CLASSROOM TEACHERS 9
U.S. AND D.C.	$160,908,262	$150,949,704	53.3	43.8	$146,244,160	$3,970	$160,478,723	$27,878	$26,704
ALABAMA	1,823,200	1,585,200	79.9	17.5	1,801,771	2,610	1,993,646	24,480	23,500
ALASKA	907,043	861,279	81.5	17.6	846,950	8,842	966,472	46,082	43,970
ARIZONA	1,515,000	1,387,060	71.0	26.6	1,420,000	2,784	1,594,104	28,971	26,280
ARKANSAS	1,248,638	1,133,388	70.0	27.3	1,137,092	2,795	1,289,472	21,067	19,951
CALIFORNIA	17,769,331	16,463,619	73.9	24.2	16,129,803	3,751	17,287,259	32,230	31,170
COLORADO	2,544,881	2,433,400	40.9	56.5	2,122,779	4,129	2,341,937	28,400	27,388
CONNECTICUT	2,647,200	2,531,800	42.2	55.3	2,493,200	5,552	2,647,200	30,193	28,902
DELAWARE	450,758	414,758	74.7	23.3	413,294	4,776	439,930	28,440	27,467
DIST. OF COL.	410,060	384,004	0.0	93.6	407,592	5,349	431,922	41,467	33,797
FLORIDA	6,692,075	6,200,067	57.4	39.5	6,086,811	4,056	6,701,229	25,552	23,785
GEORGIA	3,355,100	3,088,030	61.4	35.5	3,152,600	3,167	3,495,073	25,600	24,200
HAWAII	706,700	649,000	99.8	0.1	662,800	4,372	704,500	27,646	26,815
IDAHO	562,515	522,515	65.5	32.0	513,000	2,555	584,450	22,299	21,469
ILLINOIS	7,418,304	6,866,424	43.5	52.3	6,269,735	3,980	6,756,451	29,399	28,480
INDIANA	3,616,127	3,480,974	61.2	37.4	2,978,064	3,379	3,334,811	26,557	25,684
IOWA	1,747,718	1,669,318	45.6	51.3	1,678,646	3,740	1,787,930	23,424	22,603
KANSAS	1,690,826	1,607,567	45.6	51.7	1,540,799	4,137	1,751,348	25,257	23,550
KENTUCKY	1,946,600	1,733,600	78.0	19.6	1,790,220	3,107	1,962,900	23,560	22,612
LOUISIANA	2,620,080	2,333,500	59.7	35.9	2,314,300	3,237	2,592,880	21,736	21,280
MAINE	754,983	701,053	55.3	41.5	718,483	3,650	779,983	21,943	21,257
MARYLAND	3,164,400	2,996,702	41.5	55.4	2,880,293	4,659	3,150,150	29,940	28,700
MASSACHUSETTS	3,841,002	3,625,950	47.5	49.5	3,698,199	4,856	3,955,740	30,810	28,410
MICHIGAN	6,570,139	6,342,139	35.1	62.6	6,100,860	3,954	6,560,860	32,800	31,500
MINNESOTA	3,090,600	2,964,100	59.9	38.4	2,824,800	4,241	3,204,000	30,190	29,140
MISSISSIPPI	1,275,000	1,065,000	65.7	28.6	1,200,000	2,534	1,333,000	20,050	19,575
MISSOURI	2,765,709	2,605,709	42.7	54.0	2,405,734	3,345	2,652,734	24,383	23,468
MONTANA	678,896	625,932	53.3	43.1	566,500	4,070	631,519	24,370	23,206
NEBRASKA	910,023	860,567	28.9	67.2	864,115	3,437	922,351	24,138	22,063
NEVADA	566,186	540,519	44.2	53.3	537,655	3,768	615,659	27,340	26,030
NEW HAMPSHIRE	600,723	579,954	6.6	90.2	503,439	3,386	542,701	22,625	21,069
NEW JERSEY	6,849,500	6,581,500	44.6	53.2	6,302,400	6,120	6,528,000	30,770	28,927
NEW MEXICO	983,889	880,451	86.8	11.8	903,178	3,537	1,163,147	26,892	23,977
NEW YORK	15,102,600	14,418,300	45.8	51.7	14,568,400	6,299	15,275,400	33,500	32,620
NORTH CAROLINA	3,557,409	3,322,350	68.1	29.7	3,520,842	3,473	3,576,087	24,395	23,775
NORTH DAKOTA	398,274	366,460	58.3	38.4	359,450	3,209	397,011	22,533	21,848
OHIO	6,660,000	6,340,000	48.9	48.6	6,249,400	3,769	6,750,500	27,579	26,817
OKLAHOMA	1,665,000	1,575,000	69.8	28.5	1,490,000	2,701	1,768,815	22,770	22,060
OREGON	1,837,300	1,734,300	29.4	66.6	1,760,000	4,286	1,858,600	28,000	26,800
PENNSYLVANIA	8,289,700	7,935,100	47.8	50.0	7,298,800	4,752	8,106,400	28,042	27,429
RHODE ISLAND	575,647	551,600	40.5	57.0	564,500	4,574	576,020	32,028	31,079
SOUTH CAROLINA	1,936,200	1,752,900	64.6	32.0	1,719,600	3,005	1,934,700	24,043	23,039
SOUTH DAKOTA	417,000	372,000	30.1	62.4	377,600	3,190	416,800	19,518	18,781
TENNESSEE	2,320,107	2,079,301	56.2	39.2	2,189,896	2,842	2,357,289	23,231	22,720
TEXAS	12,479,975	11,648,726	49.1	47.5	10,671,662	3,584	12,787,607	26,255	25,308
UTAH	1,154,327	1,088,471	58.8	38.8	960,800	2,455	1,185,759	26,908	23,374
VERMONT	379,040	355,340	38.8	57.3	370,000	4,459	390,432	23,293	21,835
VIRGINIA	3,870,134	3,659,143	35.9	60.6	3,466,212	3,809	3,666,948	26,401	25,473
WASHINGTON	3,128,042	2,948,364	78.6	20.2	2,699,120	3,808	3,490,125	28,746	27,527
WEST VIRGINIA	1,210,241	1,102,050	70.8	26.6	970,977	2,959	1,074,789	22,428	21,446
WISCONSIN	3,463,340	3,281,270	36.3	60.4	3,194,329	4,701	3,432,049	29,000	28,206
WYOMING	722,820	703,950	42.2	56.3	597,500	6,229	730,090	28,230	27,708

GENERAL ADMINISTRATION

Each state has a state department of education (headed by a chief state school officer) that exercises general control over public elementary and secondary schools. Many states, particularly those with large numbers of small school districts, have intermediate administrative units operating between the state and the local levels. These intermediate units render consultative, advisory, and statistical services, and perform regulatory and inspectional functions. Some operate specialized schools for vocational education, special education, and so on. The local school district is the basic administrative unit for the operation of elementary and secondary schools or for contracting for school services. The governing body of the district is the school board, and the chief administrative officer is the superintendent of schools.

Basic Administrative Units

Marked diversity is found in the way public schools are organized across the country due to the variety of state legislative provisions for their administration and operation. A school district may itself operate a school system for all or for some of its children (operating school district), or it may pay other districts for these services (nonoperating school district), and may range from one-school rural districts to large metropolitan systems serving many thousands of pupils.

The number of basic administrative units has steadily declined from 127,531 in 1931-32 to an estimated 15,681 in 1986-87. This trend primarily reflects school district consolidation and reorganization to achieve greater efficiency in delivery of public school services. Pressure to reorganize school districts will likely intensify as many states, particularly those characterized as "rural states," are faced with economic decline and the resulting reductions in state-local funds. States leading the nation with respect to the number of school districts are California and Texas, each reporting over 1,000 districts for 1986-87.

The decline in the number of basic administrative units is shown in the following table:

School year	Basic administrative units
1976-77	16,284
1977-78	16,200
1978-79	16,090
1979-80	16,044
1980-81	16,001
1981-82	15,959
1982-83	15,909
1983-84	15,857
1984-85	15,812
1985-86	15,739
1986-87	15,681

Of the 15,681 basic administrative units estimated for 1986-87, 15,427 (98.4 percent) are operating school districts, 254 do not operate their own school facilities but transfer pupils to other districts on a tuition basis. (See Table 1.) The comparison below by region for fall 1986 demonstrates the variation in the organization of school districts and the distribution of enrollment by region. For example, the New England region features 8 percent of the nation's operating districts and educates 5 percent of the nation's students. By contrast, the Plains states contain 7 percent of total enrollment but educates them in 20 percent of the nation's districts. The following chart can be compared with previous editions of *Estimates of School Statistics*, to identify shifts in the distribution of enrollment among regions in the U.S.

Region	Operating school districts		Estimated fall 1986 enrollment	
	Number	Percent of total	Number	Percent of total
New England …………	1,232	8.0	1,911,725	4.8
Mideast …………………	1,859	12.1	6,214,903	15.6
Southeast ………………	1,682	10.9	9,632,966	24.2
Great Lakes ……………	2,912	18.9	6,999,496	17.6
Plains…………………	3,080	19.9	2,918,006	7.3
Southwest……………	2,037	13.2	4,695,977	11.8
Rocky Mountains……..	925	6.0	1,439,845	3.7
Far West† ……………	1,700	11.0	5,987,690	15.0
Total, 50 states and District of Columbia	15,427	100.0	39,800,608	100.0

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†Includes Alaska and Hawaii.

PUPILS

Enrollments, average daily membership, and average daily attendance are basic measurements of pupil participation in public schools. Estimates of fall enrollments by state are shown in Table 2 for 1985-86 and 1986-87. The figures for the 50 states and the District of Columbia on average daily membership, average daily attendance, and the number of high school graduates are shown in Table 3 for 1985-86 and in Table 4 for 1986-87.

Fall Enrollment in Public Schools

Of all the variables featured in this report, enrollment is one being monitored more closely than most. Research literature and media accounts have been advising educators, policymakers, and the public that enrollment increases are on their way, and indeed, state education agency figures for 1985-86 signaled the end of an era of enrollment decline, and the beginning of an upward trend in public school enrollment for most states. Implications for the demand for public school teachers and other education personnel are obvious, and education expenditure decisions by state-local government will need to accomodate expanding resource demands associated with enrollment growth. This upturn in enrollment is reflected in the estimated data shown below for the U.S. as a whole:

Year	Total fall enrollment	Year	Total fall enrollment
1976-77	44,387,283	1982-83	39,679,523
1977-78	43,723,844	1983-84	39,407,874
1978-79	42,732,817	1984-85	39,353,897
1979-80	41,777,947	1985-86	39,529,922
1980-81	41,020,702	1986-87	39,800,608
1981-82	40,118,988		

Increases in enrollment at the elementary level account for the overall rise in pupil participation. The ten-year trend in elementary enrollment below highlights this development, showing increases in public school enrollment beginning in 1984-85:

Year	Elementary enrollment	Year	Elementary enrollment
1976-77	25,703,746	1982-83	23,883,056
1977-78	24,994,496	1983-84	23,672,032
1978-79	24,804,190	1984-85	23,686,296
1979-80	24,396,509	1985-86	23,960,172
1980-81	24,140,187	1986-87	24,360,173
1981-82	24,081,641		

Table 6 features state-by-state estimates of elementary enrollment for 1986-87, with 42 out of 51 states (including the District of Columbia) expecting increases in the number of elementary pupils over 1984-85. States projecting the largest increases, in percentage terms, are: Texas, Nevada, Delaware, Florida, Utah, Arizona, Alaska, Mississippi, New Mexico, and Washington.

Public school enrollment at the secondary level for the years 1976-77 through 1986-87 is featured below, confirming expectations that enrollment declines will characterize most states until the baby "boomlet" progresses through the elementary grades.

Year	Secondary enrollment	Year	Secondary enrollment
1976-77......	18,683,537	1982-83......	15,796,467
1977-78......	18,729,348	1983-84......	15,735,842
1978-79......	17,928,627	1984-85......	15,667,601
1979-80......	17,381,438	1985-86......	15,569,750
1980-81......	16,880,515	1986-87......	15,440,435
1981-82......	16,037,347		

Average Daily Membership

In *State Education Records and Reports Series: Handbook II*, the U.S. Department of Education recommends average daily membership (ADM) as the best measure of pupil load and for computing per pupil expenditures. However, this unit of measurement is not uniformly used throughout the country.

Pupils are members of a school from the date they are placed on the current roll until they leave permanently. Membership is the total number of pupils belonging, the sum of those present and those absent. *Average daily membership for the school year is an average obtained by dividing the aggregate days of membership by the number of days in which schools were in session.*

For those states reporting an ADM count, estimated data for 1986-87 and revised estimates for 1985-86 are shown in Tables 3 and 4.

The 10-year trend in ADM shows a decrease of 10.8 percent since 1976-77. The estimated ADM since 1976-77 is shown below:

School year	Average daily membership	Percent change	
		Over 1976-77	Over previous year
1976-77	43,610,204	. . .	. . .
1977-78	42,938,327	- 1.5	-1.5
1978-79	41,934,900	- 3.8	-2.3
1979-80	40,811,970	- 6.4	-2.7
1980-81	40,182,110	- 7.9	-1.5
1981-82	39,305,879	- 9.9	-2.2
1982-83	38,883,177	-10.8	-1.1
1983-84	38,589,210	-11.5	-0.8
1984-85	38,751,006	-11.1	0.4
1985-86	38,705,754	-11.2	-0.1
1986-87	38,901,740	-10.8	0.5

Average Daily Attendance

The average daily attendance (ADA) for the school year is the aggregate days the pupils were actually present in school divided by the number of days school was actually in session. The figures below show the trend in ADA for the years 1976-77 through 1986-87:

School year	Average daily attendance	Percent change	
		Over 1976-77	Over previous year
1976-77	40,864,515	. . .	. . .
1977-78	40,160,598	- 1.7	-1.7
1978-79	39,206,446	- 4.1	-2.4
1979-80	38,411,337	- 6.0	-2.0
1980-81	37,857,375	- 7.4	-1.4
1981-82	37,071,838	- 9.3	-2.1
1982-83	36,752,334	-10.1	-0.9
1983-84	36,490,087	-10.7	-0.7
1984-85	36,504,840	-10.7	0.0
1985-86	36,642,002	-10.3	0.4
1986-87	36,837,858	- 9.9	0.5

Column 5 of Tables 3 and 4 shows that ADA was 94.7 percent of ADM in both 1985-86 and 1986-87. The difference between 100 percent and the percents shown in this column is an indication of average daily absence.

High School Graduates

The decline in the number of public high school graduates estimated for 1986-87 indicates the continuation of a trend which began in 1977-78. Reduced numbers of high school graduates reflect shifts within the school-age population, as increases take place in the earliest grades while smaller classes occupy secondary levels. An estimated 2,377,236 high school pupils will graduate in 1986-87, a 0.3 percent decrease over the revised estimate for graduates in 1985-86, and 17 percent lower than the number in 1976-77. The number of public high school graduates since 1976-77 are shown below:

School year	Number of high school graduates	Percent change	
		Over 1976-77	Over previous year
1976-77	2,862,152	. . .	. . .
1977-78	2,854,220	– 0.3	–0.3
1978-79	2,820,964	– 1.4	–1.2
1979-80	2,762,439	– 3.5	–2.1
1980-81	2,730,658	– 4.6	–1.2
1981-82	2,710,708	– 5.3	–0.7
1982-83	2,610,550	– 8.8	–3.7
1983-84	2,503,273	–12.5	–4.1
1984-85	2,423,586	–15.3	–3.2
1985-86	2,383,825	–16.7	–1.6
1986-87	2,377,236	–16.9	–0.3

INSTRUCTIONAL STAFF

The instructional staff is comprised of classroom teachers, principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers. This category often is used to describe the total public school staff involved most directly with pupils and their education.

Total Instructional Staff

The total instructional staff in 1986-87 is estimated at 2,540,114. This is an increase of 25,358 or 1.0 percent over the revised estimate of 2,514,756 staff members in 1985-86. Estimates of the number of classroom teachers, principals, supervisors, and other instructional staff are shown below for the two years.

Instructional staff	1985-86	1986-87
Elementary school classroom teachers	1,239,029	1,261,042
Secondary school classroom teachers	970,926	972,398
Total classroom teachers	*2,209,955*	*2,233,440*
Other instructional staff................................	165,352	166,597
Principals and supervisors...........................	139,449	140,077
Total staff	*2,514,756*	*2,540,114*

According to estimates for 1986-87, the instructional staff has experienced an increase of 1 percent over the previous year, mostly because of increases predicted in the number of elementary classroom teachers. The number of total instructional staff since 1976-77 is shown below:

School year	Instructional staff	Percent change	
		Over 1976-77	Over previous year
1976-77	2,464,818	. . .	. . .
1977-78	2,470,281	0.2	0.2
1978-79	2,504,722	1.6	1.4
1979-80	2,521,233	2.3	0.7
1980-81	2,484,743	0.8	1.5
1981-82	2,455,170	-0.4	-1.2
1982-83	2,435,805	-1.2	-0.8
1983-84	2,438,667	-1.1	0.1
1984-85	2,473,877	0.4	1.4
1985-86	2,514,756	2.2	1.7
1986-87	2,540,114	3.1	1.0

Classroom Teachers

The 10-year trend in the number of elementary and secondary school classroom teachers is featured below, indicating changes over time as local districts respond to supply and demand factors:

School year	Elementary school classroom teachers	Secondary school classroom teachers	Total classroom teachers
1976-77	1,171,158	1,007,706	2,178,864
1977-78	1,171,720	1,016,102	2,189,438
1978-79	1,189,319	1,009,796	2,199,115
1979-80	1,206,391	1,004,974	2,211,365
1980-81	1,195,725	996,438	2,192,163
1981-82	1,199,928	958,552	2,158,480
1982-83	1,183,983	951,322	2,135,305
1983-84	1,187,032	955,421	2,142,453
1984-85	1,208,744	965,642	2,174,386
1985-86	1,239,029	970,926	2,209,955
1986-87	1,261,042	972,398	2,233,440

Elementary school classroom teachers are estimated to total 1,261,042 in 1986-87, a gain of 1.8 percent over the revised estimate of 1,239,029 for 1985-86, increasing steadily in number since 1982-83. The elementary school classroom teaching staff has experienced a net increase of nearly 8 percent since 1976-77. Classroom teachers at the secondary level are estimated at 972,398, up slightly over the revised estimate of 970,926 for 1985-86. Over the years since 1976-77 the number of secondary school teachers has decreased over 3 percent.

The total number of classroom teachers is estimated to increase by more than 23,000 for 1986-87, a slight percentage increase over the revised total of 2,209,955 for 1985-86. Combining losses in secondary teachers with increases in the number of elementary teachers brings the total teaching population to its highest level ever.

Instructional Staff Salaries

Compensation, specifically salary levels, have become increasingly prominent in current discussions of education reform. Complex issues of attraction and retention of qualified education personnel have brought a focus on the competitiveness of beginning salaries as well as considerations of career earnings potential. To be sure, salary statistics for classroom teachers and other instructional staff will be evaluated more and more, particularly in those states and school districts where adequate numbers of instructional staff will be difficult to secure.

It is important to note the vast differences among staff salaries which are not apparent in statewide averages. Average salary statistics can hide as much as they reveal at the state level especially, and users of these data must recognize their limitations. Clearly, compensation systems at the district level include far more than just salaries. Unfortunately, it is difficult to quantify and categorize employee benefits—monetary and nonmonetary—which characterize public school employment. Add the fact that each state is made up of individual school district employers, and it is apparent that salary statistics alone should not be the basis for evaluative decisions about state or district compensation characteristics.

Also, presentation of average salary figures in the absence of other information about states and districts to which they pertain says little about the actual ''value'' of those salaries with regard to the cost of living in those geographic areas. Recognition of the geographic variation in cost of living indices helps to understand differences in salary levels from one area of the country to another.

The national average instructional staff salary for 1986-87 is estimated to be $27,878, and the revised estimate for the prior year is $26,291 (Table 7). The gain of $1,587 between 1985-86 and 1986-87 represents an increase of 6.0 percent.

These average salary figures are for the entire instructional staff—classroom teachers, principals, supervisors, and other instructional personnel. In the computation of the national average, each state average is weighted by its number of instructional staff members.

The 10-year nationwide salary trend for the total instructional staff is shown below:

School year	Average annual salary	Percent change over previous year
1976-77	$13,840	. . .
1977-78	14,698	6.2
1978-79	15,764	7.3
1979-80	16,715	6.0
1980-81	18,404	10.1
1981-82	20,327	10.4
1982-83	21,630	6.4
1983-84	22,895	5.8
1984-85	24,655	7.7
1985-86	26,291	6.6
1986-87	27,878	6.0

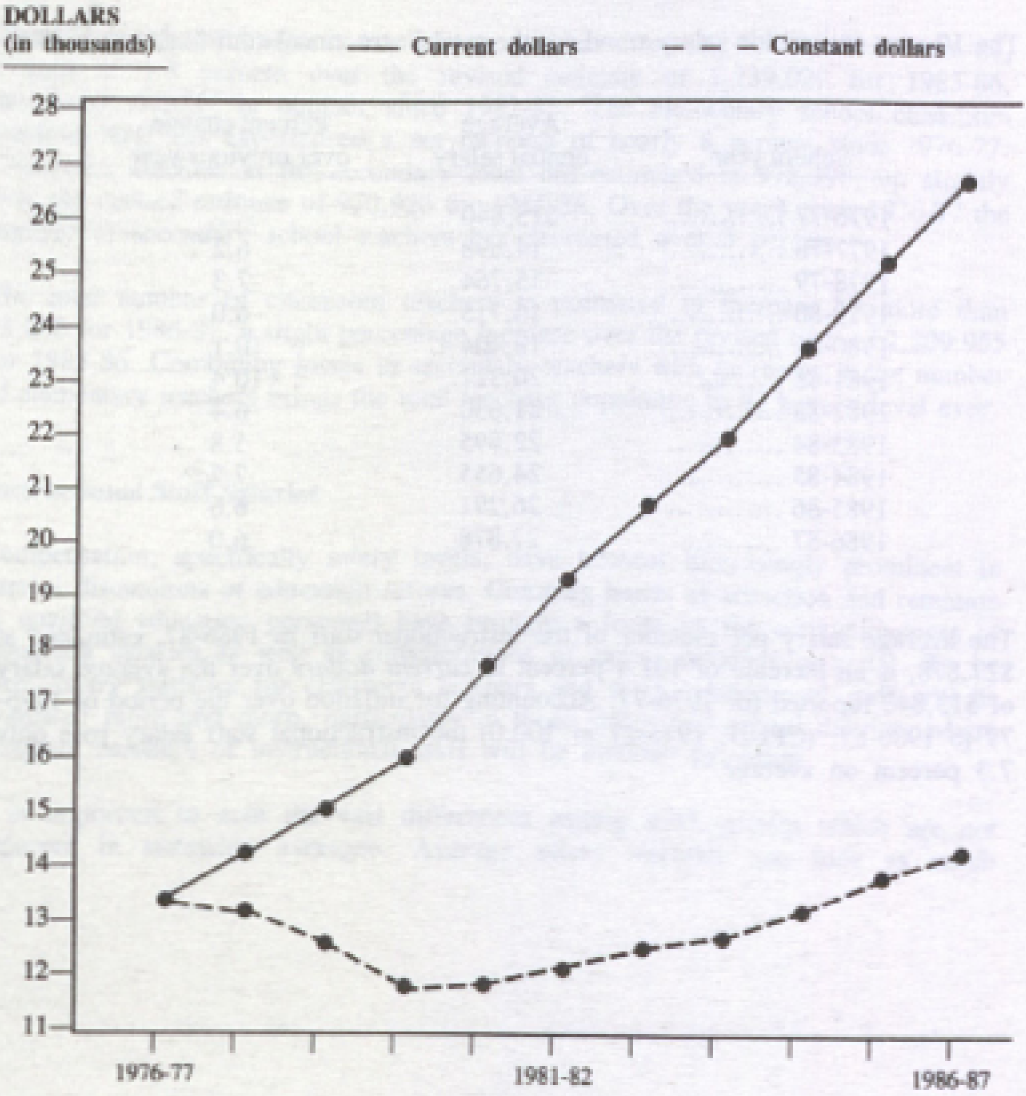
The average salary per member of the instructional staff in 1986-87, estimated at $27,878, is an increase of 101.4 percent in *current dollars* over the average salary of $13,840 reported for 1976-77. Accounting for inflation over the period of 1976-77 to 1986-87, (CPI-U, 1976-77 = 100.0) the instructional staff salary rose only 7.3 percent on average.

Classroom Teachers' Salaries

The U.S. average classroom teacher salary is estimated to be $26,704 for the 1986-87 school year. This represents an increase of 5.9 percent, in current dollars, over the revised figure of $25,206 in 1985-86. As with the average instructional staff salary, salary gains in ''real'' or constant-dollar terms for classroom teachers appear more moderate. The average gain in purchasing power for public classroom teacher salaries is estimated at six and one half percent over the period 1976-77 to 1986-87. While this level of increase was typical for public sector employees during the period, actions taken by state and local governments to enhance the competitiveness of teacher salaries should accommodate effects of these historical losses to inflation.

The following graph highlights the differences between the average classroom teacher salary in current versus constant dollars. The current-dollar increases over the years since 1976-77 appear substantial—from $13,354 in 1976-77 to $26,704 estimated for this year—a 100 percent increase in unadjusted terms. When the effects of price inflation are taken into account, the average teacher salary grows by only $873 or 6.5 percent over the decade (from $13,354 to $14,227 in 1976-77 dollars).

AVERAGE CLASSROOM TEACHER SALARY
School Years 1976-77 to 1986-87



The wide differences among states in average teacher salaries are confirmed in the following distributional table. Estimated average salaries paid to classroom teachers in 1986-87 vary from a low of $18,781 to a high of $43,970. Average salaries of classroom teachers for the 50 states and the District of Columbia are distributed as follows:

Estimated average annual salary of classroom teachers	Number of states	Estimated average annual salary of classroom teachers	Number of states
Under $19,000..........	1	$25,000-26,999	8
19,000-20,999..........	2	27,000-28,999	11
21,000-22,999..........	12	29,000-30,999	1
23,000-24,999..........	10	31,000 and over........	6

In 1986-87 the salary in the state with the highest average annual salary of classroom teachers is expected to be 234 percent higher than that in the state with the lowest salary. The dollar gap has grown from $11,479 in 1976-77 to $25,189 in 1986-87.

Average salary data for elementary and secondary classroom teachers follow in the next table. Differences in salary levels between elementary and secondary teachers are the result of a variety of factors which vary from state to state and district to district. It should not be assumed that elementary classroom teachers are paid more or less than secondary classroom teachers (or vice versa) strictly on the basis of what grade level they teach.

Elementary school teachers are expected to earn an average salary of $26,141 in 1986-87, an increase of approximately 6 percent over the revised estimate of $24,667 for 1985-86. The average salary for secondary teachers is estimated at $27,351, with a similar percentage increase over the previous year. Data for public classroom teachers since 1976-77 are as follows:

	Average annual salaries, 1976-77 to 1986-87		
School year	Elementary	Secondary	Total
1976-77	$12,989	$13,776	$13,354
1977-78	13,845	14,603	14,198
1978-79	14,681	15,450	15,032
1979-80	15,569	16,459	15,970
1980-81	17,230	18,142	17,644
1981-82	18,853	19,805	19,274
1982-83	20,226	21,288	20,693
1983-84	21,456	22,554	21,917
1984-85	23,185	24,197	23,595
1985-86	24,667	25,842	25,206
1986-87	26,141	27,351	26,704

REVENUES

The financing of public elementary and secondary schools presents several challenges to educators and policymakers in the current context of educational reform, state-local fiscal constraint, enrollment growth, teacher shortages, and the deficit-reduction policies pursued by the national government. State and local government officials are realizing that in the 1980s, the costs of education reform measures and those associated with increasing enrollment are difficult to accomodate under existing fiscal and intergovernmental relationships. Certainly, major tax sources and other state-local revenue components will be increasingly scrutinized for their productivity, adequacy, and equity effects.

Some states have increased rates for selected taxes in order to pay for educational improvement measures enacted in state legislatures. Yet, revenue projections made by state education agencies for inclusion in this report may be insufficient to fully fund the various reform initiatives. Indeed, the nationwide average increase in total revenue receipts between 1985-86 and 1986-87 (in percentage terms) does not differ from rates of increase in past years, as indicated in a table below. State figures for revenue and nonrevenue receipts, featured in Tables 8 and 9, provide more detail about changes in education funding and the shifting roles played by federal, state, and local governments.

Revenue Receipts

Public school revenue receipts reported by state agencies for the *Estimates of School Statistics* survey include all receipts that become available during the school year. Receipts used for payment of principal and interest on long-term debt, and nonrevenue receipts used largely for capital outlay expenditures are included. The figures on expenditures, however, include capital outlay but not payments to amortize debt. Chiefly for this reason, total receipts generally will be in excess of total expenditures.

This series includes revenue receipts available for expenditures for current expenses (including nonday-school programs operated by the public schools), capital outlay, and debt service for public schools. Included as revenue receipts are all appropriations from general funds of federal, state, county, and local governments; receipts from taxes levied for school purposes; income from permanent school funds and endowments; income from leases of school lands and miscellaneous sources (interest on bank deposits, tuition, gifts, school lunch charges, etc.)

For 1986-87, revenue receipts are estimated at $160,908,262,000, an increase of 6.3 percent over the revised figure of $151,332,782,000 reported for 1985-86. From 1976-77 through 1986-87 school revenue receipts increased 114 percent, in current or unadjusted dollars. Adjusting for inflation in 1976-77 dollars, public school revenues increased by only 13.8 percent over the decade. Since the beginning of the 1980s, revenues from federal, state, and local sources have barely met the increases in price inflation. It is fair to question the future of many state-level education reforms in light of these revenue estimates, and to emphasize the need to examine local, state, and national revenue systems so that public education improvements can be implemented fully and evaluated fairly.

School year	Amount (in thousands)	Percent change	
		Over 1976-77	Over previous year
1976-77	$ 75,303,394	. . .	. . .
1977-78	82,145,949	9.1	9.1
1978-79	87,800,403	16.6	6.9
1979-80	97,634,788	29.7	11.2
1980-81	106,552,320	41.5	9.1
1981-82	113,998,989	51.4	7.0
1982-83	120,759,492	60.4	5.9
1983-84	128,928,908	71.2	6.8
1984-85	141,009,565	87.3	9.4
1985-86	151,332,782	101.0	7.3
1986-87	160,908,262	113.7	6.3

State-by-state figures on the sources of school revenue are given in Tables 8 and 9, columns 2-4 and 6-8, for the years 1985-86 and 1986-87, respectively. These estimates show an expected $171,951,000 increase in federal revenues, an expected increase of $5,101,247,000 in state revenues, and an increase of $4,302,282,000 in local revenues, for a total increase of $9.6 billion in revenue receipts for the year. In percentage terms, contributions by the three levels of government rose by 1.7, 6.8, and 6.5 percent, respectively. Expressing the increases over 1985-86 in constant dollars, a more moderate level of increase—4 percent for total revenues—is evident.

The following figures show the amounts and percents of revenue receipts from federal, state, and local sources for the years 1976-77 through 1986-87. During this period, the percentage of state receipts has grown from 43.8 percent of total revenue receipts to 50.0 percent, constituting the largest source of public school funds since 1978-79. State resources, derived primarily from income and sales taxes, have increased by 144 percent since 1976-77. Local and intermediate sources of school revenues, coming mostly from property taxation, grew by 96 percent. Clearly, state governments have assumed the primary role in financing schools, both proportionately and in absolute terms.

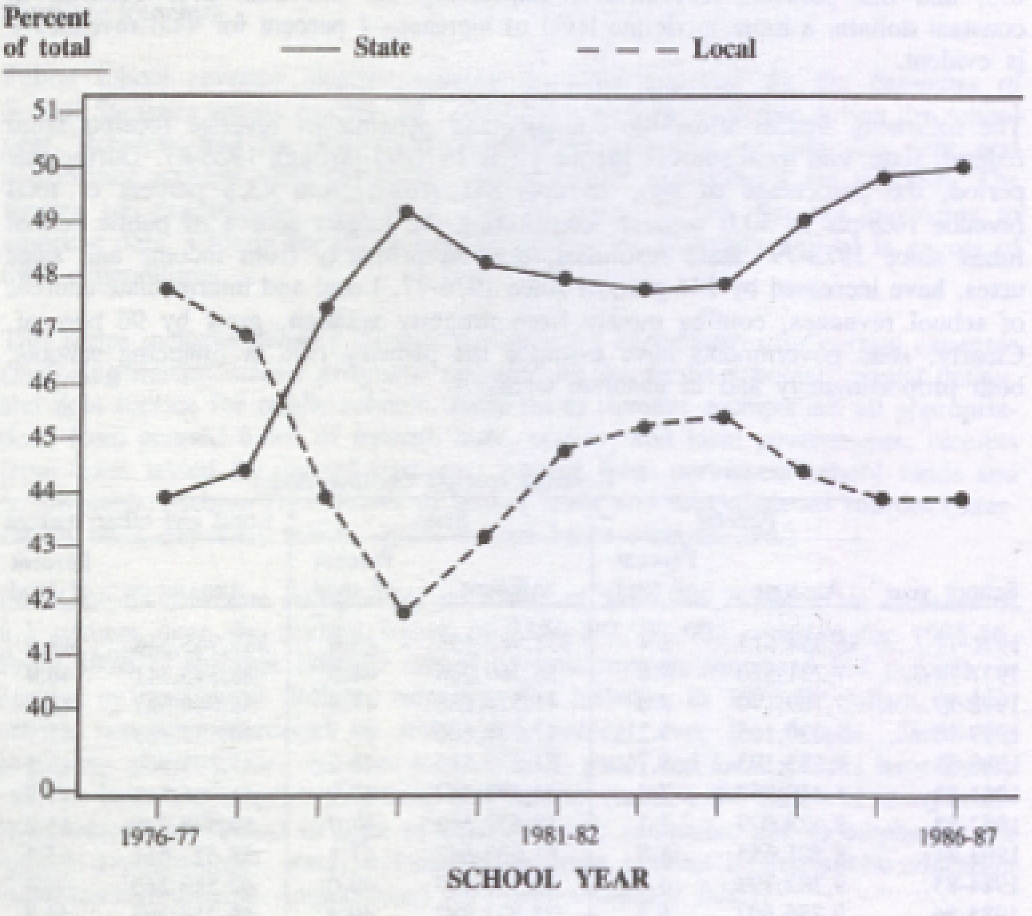
School year	Revenue receipts (in thousands)					
	Federal		State		Local and other sources	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
1976-77......	$6,354,615	8.4	$32,983,433	43.8	$35,965,346	47.8
1977-78......	7,231,520	8.8	36,369,088	44.3	38,545,341	46.9
1978-79......	7,769,190	8.8	41,524,286	47.3	38,506,927	43.9
1979-80......	9,020,165	9.2	47,928,660	49.1	40,685,963	41.7
1980-81......	9,285,193	8.7	51,375,525	48.2	45,891,602	43.1
1981-82......	8,419,359	7.4	54,573,117	47.9	51,006,513	44.7
1982-83......	8,623,079	7.1	57,557,593	47.7	54,578,820	45.2
1983-84......	8,801,655	6.8	61,603,642	47.8	58,523,611	45.4
1984-85......	9,282,798	6.7	69,138,507	49.0	62,588,260	44.4
1985-86......	9,786,607	6.5	75,331,882	49.8	66,214,293	43.8
1986-87......	9,958,558	6.2	80,433,129	50.0	70,516,575	43.8

The shift in the percentage distribution of public school revenue receipts is illustrated in the following graph, showing the changing roles of state and local government funding of public education over the period 1976-77 to 1986-87. The point at which the state share and the local share of education finance begin a role reversal reflects, in part, the adoption of California's Proposition 13 in 1978-79, which had so dramatic an effect on California school finance that national averages mirror the reduced role of local government support in that state.

A continuing shift in the distribution of financial responsibility among the three levels of government has many implications for public education, particularly during the current intergovernmental context wherein state and local governments are assuming increased financial responsibility for many public sector programs. Demographic factors such as the aging of the 1950s baby boom cohort and effects of the 1970's mini-boomlet will put immense pressure on local and state fiscal systems. Educators thus will have an increasing responsibility to influence state-local fiscal policies so that the adequacy of public school finances is guaranteed.

STATE VS. LOCAL SCHOOL REVENUES

As Percent of Total Revenues
School Years 1976-77 to 1986-87



EXPENDITURES

The total expenditures of the public schools, including current expense, capital outlay, and interest, are expected to increase from $150,914,641,000 in 1985-86 to an estimated $160,478,723,000 in 1986-87. The increase of $9.6 billion includes expected expenditures from federal appropriations, rising state appropriations, and increasing local tax revenues. Increased expenditures are estimated for all major categories of expenditure, i.e., current expenditures for elementary and secondary day schools, current expenditures for other programs (community services, community colleges, adult education, etc. when operated by local school districts), capital outlay, and interest on school debt. Repayment of principal on bonded indebtedness is not included.

Total Expenditures

The total amount to be spent during 1986-87 for current expenses, capital outlay, and interest on school debt represents a 6.3 percent increase over comparable expenditures estimated for 1985-86 and a 115 percent increase over 1976-77. Adjusting for the effects of price inflation, change in total public school expenditures is estimated at 4 percent between 1985-86 and 1986-87, and 14 percent over the decade.

Total expenditures from 1976-77 to 1986-87 are reported in the following table:

School year	Amount (in thousands)	Percent change over previous year
1976-77	$ 74,722,243	. . .
1977-78	80,935,157	8.3
1978-79	86,808,086	7.3
1979-80	96,105,379	10.7
1980-81	105,102,889	9.4
1981-82	113,004,939	7.5
1982-83	119,158,187	5.4
1983-84	126,712,234	6.3
1984-85	138,736,114	9.5
1985-86	150,914,641	8.8
1986-87	160,478,723	6.3

Current Expenditures

Current expenditures of elementary and secondary day schools include amounts paid for general control, instructional service, operation, maintenance, fixed charges, and other school services at all levels of administration—state, intermediate, and local. Current expenditures comprise all governmental contributions to the retirement fund and expenditure for school services, including attendance, health services, transportation, the net cost of food services, and other school services. This figure does not include payments for capital outlay and interest on school debt or, except when otherwise noted, amounts spent for community colleges, summer school, community services, and services to nonpublic school students.

Current expenditures are expected to increase from $137,604,829,000 in 1985-86 to $146,244,160,000 in 1986-87, a 6 percent increase in current-dollar terms. In 1976-77 dollars, current expenditures of public elementary and secondary schools in 1986-87 are to grow by 4 percent over the prior year and 19 percent over 1976-77. The following figures show the current expenditure for the United States over the last decade:

School year	Amount (in thousands)	Percent change over previous year
1976-77	$ 65,483,994	. . .
1977-78	71,530,946	9.2
1978-79	77,285,131	8.0
1979-80	85,660,796	10.8
1980-81	94,210,362	10.0
1981-82	102,047,586	8.3
1982-83	108,772,701	6.6
1983-84	116,081,777	6.7
1984-85	126,857,256	9.3
1985-86	137,604,829	8.5
1986-87	146,244,160	6.3

Current Expenditure per Pupil in ADA

Current expenditure per pupil in average daily attendance (ADA) is the most frequently used indicator for examinations of public school spending, appearing in studies, newspaper accounts, and so on, where states are compared with one another on school expenditures. As with other state-level measures, current expenditure per pupil in ADA suffers from the shortcomings inherent as a statewide average, but also can be confusing because it is comprised of *two* statewide averages—expenditures, and ADA. Use of the figures should be supplemented by the reader's own knowledge of factors unique to their state or locality which would affect spending levels.

The estimated average expenditure per pupil in ADA for 1986-87 is $3,969, an increase of $214 over the revised figure of $3,755 for 1985-86. Over the last decade, the average per pupil expenditure rose by only $513, or 32 percent, after inflation.

The following table shows the average cost per pupil in ADA (in current dollars) for each year since 1976-77 and the percent increases in cost per pupil in ADA:

School year	Amount	Percent change over previous year
1976-77	$1,602	. . .
1977-78	1,781	11.2
1978-79	1,971	10.7
1979-80	2,230	13.1
1980-81	2,489	11.6
1981-82	2,753	10.6
1982-83	2,960	7.5
1983-84	3,181	7.5
1984-85	3,475	9.2
1985-86	3,755	8.1
1986-87	3,970	5.7

Variations among the states in average expenditures per pupil are wide. The statewide estimates for 1986-87 vary from a low of $2,455 to a high of $8,036, a difference of almost $5,600. Estimated expenditures per pupil in ADA for the 50 states and the District of Columbia are distributed as follows:

Current expenditure per pupil in ADA for elementary and secondary day schools	Number of states	Current expenditure per pupil in ADA for elementary and secondary day schools	Number of states
Under $2,500	1	$4,000-4,500	8
2,500-3,000	8	4,500-5,000	6
3,000-3,500	11	5,000-5,500	1
3,500-4,000	11	5,500 and over	5

Current Expenditure per Pupil in ADM

Average daily membership (ADM) is considered a better measure than ADA for use in computing per pupil expenditures. It represents an average of the pupils belonging—those attending (ADA) plus those absent—and provides a measure of the actual number of pupils for whom the expenditures were made. Because some states do not use this method of pupil reporting, figures on expenditures per pupil in ADM are incomplete.

Column 4 of Tables 11 and 12 gives the expenditure per pupil in ADM for 1985-86 (revised) and for 1986-87 for each of the states and the District of Columbia reporting ADM. From this incomplete return, the average expenditure per pupil in ADM for the U.S. is $3,555 for 1985-86 and $3,759 for 1986-87.

The following figures show the average cost per pupil in ADM starting with 1976-77. The percent increases in this measure are also shown below:

School year	Amount	Percent change over previous year
1976-77	$1,502	. . .
1977-78	1,666	10.9
1978-79	1,843	10.6
1979-80	2,099	13.8
1980-81	2,345	11.7
1981-82	2,596	10.7
1982-83	2,797	7.7
1983-84	3,008	7.5
1984-85	3,273	8.8
1985-86	3,555	8.6
1986-87	3,759	5.7

Capital Outlay

Total expenditures for capital outlay are estimated at $9,340,770,000 for 1986-87, an increase of approximately $785,000,000 over the 1985-86 level. The table below shows the trend over the last ten years, showing the variability in spending for this function resulting from shifting budget priorities and changes in school district needs for capital outlay.

School year	Capital outlay (in thousands)	Percent change over previous year
1976-77	$5,453,904	. . .
1977-78	5,511,869	1.1
1978-79	5,955,962	8.1
1979-80	6,503,975	9.2
1980-81	6,731,929	3.5
1981-82	6,404,379	−4.9
1982-83	6,131,172	−4.3
1983-84	6,280,830	2.4
1984-85	7,295,720	16.2
1985-86	8,555,282	17.3
1986-87	9,340,770	9.2

Interest on School Debt

For the school year 1985-86 total expenditures for interest on debts were estimated at $2,577,440,000. For the school year 1986-87 this expenditure grew to $2,704,650,000, an increase of almost 5 percent. The trend from 1976-77 to 1986-87 is shown below:

School year	Interest (in thousands)	Percent change over previous year
1976-77	$2,031,999	. . .
1977-78	1,897,474	-6.6
1978-79	1,916,729	1.0
1979-80	2,081,161	8.6
1980-81	2,156,133	3.6
1981-82	2,326,002	7.9
1982-83	2,251,510	-3.2
1983-84	2,333,081	3.6
1984-85	2,508,444	7.5
1985-86	2,577,444	2.8
1986-87	2,704,650	4.9

NOTES TO ALL TABLES

TABLES 1-11

The data shown by state and by region in Tables 1 to 11 are revised estimates for 1985-86 and preliminary estimates for 1986-87. Unless otherwise noted, these estimates are consistent with the accounting procedures defined and recommended by the U.S. Department of Education. NEA Research's own estimates are submitted to the cooperating agencies for verification or revision.

Tables 1-11 show totals for ''50 states and D.C.'' This consists of a summation of the data for the 50 separate United States and the District of Columbia, for a grand total of 51 jurisdictions. The territories and the outlying areas are not included in this total.

Unverified state figures identified below are NEA Research estimates based on regression equations for each variable. These regression-based estimates are used in those cases where the state departments of education do not submit complete *Estimates* reporting forms, or do not respond to the survey at all.

Alaska	1985-86	Table 7: All Table 8: All Table 10: All
	1986-87	All
Arizona	1985-86	Table 5: Columns 2-7 Table 7: All Table 8: All Table 10: All
	1986-87	All
California	1985-86	Table 8: All Table 10: All
	1986-87	All
District	1986-87	Table 9: All Table 11: All
Georgia	1985-86	Table 7: Columns 3,4
	1986-87	All
Kansas	1985-86	Table 5: Columns 2-7 Table 7: Columns 3,4 Table 4: Column 6 Table 6: Columns 2-7 Table 7: Columns 7,8

Louisiana	1986-87	All
Maryland	1986-87	Table 6: All
		Table 7: All
Massachusetts	1985-86	All
	1986-87	All
Michigan	1985-86	Table 5: All
		Table 7: Columns 2-5
		Table 8: All
		Table 10: All
	1986-87	Table 4: All
		Table 6: All
		Table 7: Columns 6-9
		Table 9: All
		Table 11: All
New Hampshire	1985-86	Table 7: Columns 2-4
	1986-87	Table 7: Columns 6-8
New Mexico	1985-86	Table 7: Columns 3,4
	1986-87	Table 7: Columns 7,8
North Dakota	1986-87	All
Vermont	1986-87	Table 4: All
		Table 6: All
		Table 7: Columns 6-9
West Virginia	1986-87	Table 9: All
		Table 11: All
Wyoming	1986-87	Table 9: All
		Table 11: All

STATE DEPARTMENT OF EDUCATION FOOTNOTES

Colorado: Public school revenues and expenditures are reported on a calendar-year basis.

Hawaii: Classroom teachers are paid on the same salary scale and are in the same collective bargaining unit. Any differences between elementary and secondary teacher average salaries therefore are due to differences in longevity of service and educational credits earned beyond the bachelor's degree.

Indiana: The number of public high school graduates will include students attending night school correspondence courses, and summer school of previous year due to the collection instructions of report.

Mississippi: 1985-86 includes general fund student activity funds for the first time. 1986-87 includes statewide kindergarten for the first time.

Montana: 1986-87 salary data excludes Billings, MT.

Ohio: Average teacher salaries include supplemental pay. Without supplements they would be: 1985-86 $24,518; 1986-87 $25,717. Total expenditures do not include debt retirement monies as follows: 1985-86 $553,500,000; 1986-87 $625,000,000.

Oregon: Salaries include a 6 percent pickup of employee portion of retirement contribution by employer.

Tennessee: Salary data includes career ladder supplement.

Utah: Average classroom teacher salaries do not include compensation provided through the state-funded career ladder program estimated at $1,695 for 1985-86 and $1,850 for 1986-87.

Virginia: Average salary data may include salary supplements from career ladders or merit pay systems if such were paid by any LEAs.

TABLE 1.--ESTIMATED NUMBER OF BASIC ADMINISTRATIVE UNITS -- PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1985-86 (REVISED) AND 1986-87

	1985-86 (REVISED) BASIC ADMINISTRATIVE UNITS			1986-87 BASIC ADMINISTRATIVE UNITS		
	TOTAL SCHOOL DISTRICTS	OPERATING SCHOOL DISTRICTS	NONOPERATING SCHOOL DISTRICTS	TOTAL SCHOOL DISTRICTS	OPERATING SCHOOL DISTRICTS	NONOPERATING SCHOOL DISTRICTS
1	2	3	4	5	6	7
50 STATES AND D. C.	15,739	15,482	257	15,681	15,427	254
NEW ENGLAND	1,377	1,232	145	1,377	1,232	145
CONNECTICUT	176	165	11	176	165	11
MAINE	282	228	54	282	228	54
MASSACHUSETTS	436	367	69	436	367	69
NEW HAMPSHIRE	169	158	11	169	158	11
RHODE ISLAND	40	40	0	40	40	0
VERMONT	274	274	0	274	274	0
MIDEAST	1,892	1,861	31	1,889	1,859	30
DELAWARE	19	19	0	19	19	0
DISTRICT OF COLUMBIA.....	1	1	0	1	1	0
MARYLAND	24	24	0	24	24	0
NEW JERSEY	616	592	24	616	592	24
NEW YORK	731	725	6	728	723	5
PENNSYLVANIA	501	500	1	501	500	1
SOUTHEAST	1,694	1,693	1	1,683	1,682	1
ALABAMA	130	130	0	130	130	0
ARKANSAS	341	341	0	333	333	0
FLORIDA	67	67	0	67	67	0
GEORGIA	187	187	0	187	187	0
KENTUCKY	180	180	0	178	178	0
LOUISIANA	66	66	0	66	66	0
MISSISSIPPI	154	154	0	154	154	0
NORTH CAROLINA	141	141	0	140	140	0
SOUTH CAROLINA	92	92	0	92	92	0
TENNESSEE	142	141	1	142	141	1
VIRGINIA	139	139	0	139	139	0
WEST VIRGINIA	55	55	0	55	55	0
GREAT LAKES	2,921	2,917	4	2,917	2,912	5
ILLINOIS	1,001	1,000	1	998	997	1
INDIANA	306	304	2	306	304	2
MICHIGAN	566	566	0	565	565	0
OHIO	616	615	1	616	615	1
WISCONSIN	432	432	0	432	431	1
PLAINS	3,178	3,110	68	3,145	3,080	65
IOWA	436	436	0	436	436	0
KANSAS	304	304	0	304	304	0
MINNESOTA	434	432	2	434	432	2
MISSOURI	544	544	0	545	545	0
NEBRASKA	955	914	41	927	887	40
NORTH DAKOTA	311	286	25	306	283	23
SOUTH DAKOTA	194	194	0	193	193	0
SOUTHWEST	2,042	2,039	3	2,040	2,037	3
ARIZONA	225	222	3	225	222	3
NEW MEXICO	88	88	0	88	88	0
OKLAHOMA	637	637	0	636	636	0
TEXAS	1,092	1,092	0	1,091	1,091	0
ROCKY MOUNTAINS	930	928	2	927	925	2
COLORADO	177	177	0	176	176	0
IDAHO	116	116	0	116	116	0
MONTANA	548	546	2	546	544	2
UTAH	40	40	0	40	40	0
WYOMING	49	49	0	49	49	0
FAR WEST	1,705	1,702	3	1,703	1,700	3
ALASKA........................	55	55	0	55	55	0
CALIFORNIA	1,028	1,028	0	1,028	1,028	0
HAWAII........................	1	1	0	1	1	0
NEVADA	17	17	0	17	17	0
OREGON	306	303	3	305	302	3
WASHINGTON	298	298	0	297	297	0

TABLE 2.--ESTIMATED FALL ENROLLMENT IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS
1985-86 (REVISED) AND 1986-87

REGION AND STATE	1985-86 (REVISED) FALL ENROLLMENT ELEMENTARY	SECONDARY	TOTAL	1986-87 FALL ENROLLMENT ELEMENTARY	SECONDARY	TOTAL
1	2	3	4	5	6	7
50 STATES AND D.C.	23,960,172	15,569,750	39,529,922	24,360,175	15,440,435	39,800,608
NEW ENGLAND	1,227,147	677,891	1,905,038	1,241,446	670,279	1,911,725
CONNECTICUT	313,559	158,868	472,427	317,670	154,246	471,916
MAINE	142,790	64,037	206,827	142,957	67,538	210,495
MASSACHUSETTS ...	555,930	285,273	841,203	561,250	280,000	841,250
NEW HAMPSHIRE ...	96,192	64,782	160,974	97,974	65,743	163,717
RHODE ISLAND	70,020	63,430	133,450	72,595	61,552	134,147
VERMONT	48,656	41,501	90,157	49,000	41,200	90,200
MIDEAST..............	3,323,054	2,933,277	6,256,331	3,374,856	2,840,047	6,214,903
DELAWARE	48,814	44,087	92,901	51,061	43,349	94,410
DIST. OF COLUMBIA	50,030	37,062	87,092	50,068	36,337	86,405
MARYLAND	346,542	325,018	671,560	360,902	314,845	675,747
NEW JERSEY	715,358	400,836	1,116,194	719,895	387,636	1,107,531
NEW YORK	1,320,891	1,284,472	2,605,363	1,346,900	1,244,000	2,590,900
PENNSYLVANIA	841,419	841,802	1,683,221	846,030	813,880	1,659,910
SOUTHEAST	5,926,745	3,602,178	9,528,923	6,031,043	3,601,923	9,632,966
ALABAMA	396,803	333,657	730,460	400,917	332,818	733,735
ARKANSAS	234,287	199,123	433,410	238,457	198,981	437,438
FLORIDA	823,049	736,458	1,559,507	864,452	742,868	1,607,320
GEORGIA	656,800	407,800	1,064,600	659,000	408,000	1,067,000
KENTUCKY	429,321	214,512	643,833	429,085	213,693	642,778
LOUISIANA	571,320	221,380	792,700	574,416	219,584	794,000
MISSISSIPPI	265,271	199,009	464,280	301,210	197,359	498,569
NORTH CAROLINA ..	752,899	339,994	1,092,893	751,085	340,467	1,091,552
SOUTH CAROLINA ..	423,860	181,930	605,790	427,500	183,200	610,700
TENNESSEE	574,699	240,724	815,423	579,085	244,198	823,283
VIRGINIA	588,656	379,448	968,104	599,483	375,271	974,754
WEST VIRGINIA ...	209,780	148,143	357,923	206,353	145,484	351,837
GREAT LAKES	4,398,585	2,633,484	7,032,069	4,410,486	2,589,010	6,999,496
ILLINOIS	1,246,496	579,982	1,826,478	1,244,722	555,491	1,800,213
INDIANA	505,845	460,212	966,057	510,814	452,919	963,733
MICHIGAN	1,093,400	583,900	1,677,300	1,093,300	583,700	1,677,000
OHIO	1,094,700	699,300	1,794,000	1,102,000	688,900	1,790,900
WISCONSIN	458,144	310,090	768,234	459,650	308,000	767,650
PLAINS	1,755,599	1,148,086	2,903,685	1,784,815	1,133,191	2,918,006
IOWA	264,113	221,330	485,443	259,274	222,072	481,346
KANSAS	260,362	149,867	410,229	264,659	152,341	417,000
MINNESOTA	365,506	339,736	705,242	384,735	324,809	709,544
MISSOURI	544,197	250,910	795,107	549,348	251,258	800,606
NEBRASKA	151,091	114,728	265,819	153,620	112,984	266,604
NORTH DAKOTA	83,102	34,868	117,970	84,731	33,568	118,299
SOUTH DAKOTA	87,228	36,647	123,875	88,448	36,159	124,607
SOUTHWEST	2,664,548	1,939,363	4,603,911	2,740,516	1,955,461	4,695,977
ARIZONA	417,897	175,886	593,783	430,195	184,370	614,565
NEW MEXICO	147,524	117,224	264,748	151,551	117,214	268,765
OKLAHOMA	326,000	270,000	596,000	324,775	278,357	603,132
TEXAS	1,773,127	1,376,253	3,149,380	1,833,995	1,375,520	3,209,515
ROCKY MOUNTAINS ...	825,804	596,008	1,421,812	842,120	597,725	1,439,845
COLORADO	296,389	254,253	550,642	306,343	252,072	558,415
IDAHO	120,215	91,210	211,425	120,679	90,681	211,360
MONTANA	107,710	45,951	153,661	107,366	45,755	153,121
UTAH	242,791	160,514	403,305	249,959	166,035	415,994
WYOMING	58,699	44,080	102,779	57,773	43,182	100,955
FAR WEST	3,838,690	2,039,463	5,878,153	3,934,891	2,052,799	5,987,690
ALASKA............	61,529	45,977	107,506	63,448	46,970	110,418
CALIFORNIA	2,926,705	1,328,849	4,255,554	2,995,240	1,345,425	4,340,665
HAWAII............	89,920	73,979	163,899	91,667	72,669	164,336
NEVADA	83,700	71,300	155,000	88,800	72,400	161,200
OREGON	281,300	166,200	447,500	284,600	164,700	449,300
WASHINGTON	395,536	353,158	748,694	411,136	350,635	761,771

TABLE 3.--ESTIMATED AVERAGE DAILY MEMBERSHIP AND AVERAGE DAILY ATTENDANCE IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS AND NUMBER OF PUBLIC HIGH-SCHOOL GRADUATES, 1985-86 (REVISED)

REGION AND STATE	AVERAGE DAILY MEMBERSHIP	AVERAGE DAILY ATTENDANCE	PERCENT ADA IS OF: FALL ENROLLMENT	PERCENT ADA IS OF: AVERAGE DAILY MEMBERSHIP	NUMBER OF PUBLIC HIGH SCHOOL GRADUATES
1	2	3	4	5	6
50 STATES AND D.C.	38,705,754	36,642,002	92.7	94.7	2,383,825
NEW ENGLAND	1,884,789	1,747,109	91.7	92.7	132,292
CONNECTICUT	459,200	441,250	93.4	96.1	23,200
MAINE	205,412	194,341	94.0	94.6	13,006
MASSACHUSETTS	844,625	761,017	90.5	90.1	60,659
NEW HAMPSHIRE	154,345	145,392	90.3	94.2	11,078
RHODE ISLAND	132,707	122,109	91.5	92.0	8,749
VERMONT	88,500	83,000	92.1	93.8	5,600
MIDEAST..............	6,185,230	5,700,015	91.1	92.2	422,831
DELAWARE	91,251	84,936	91.4	93.1	5,791
DIST. OF COLUMBIA	84,962	76,653	88.0	90.2	3,594
MARYLAND	668,217	614,326	91.5	91.9	46,699
NEW JERSEY	1,111,000	1,030,200	92.3	92.7	81,547
NEW YORK	2,558,000	2,325,800	89.3	90.9	161,800
PENNSYLVANIA	1,671,800	1,568,100	93.2	93.8	123,400
SOUTHEAST	NA	8,837,941	92.7	NA	533,972
ALABAMA	724,327	687,127	94.1	94.9	39,620
ARKANSAS	428,668	405,403	93.5	94.6	26,227
FLORIDA	1,563,443	1,444,934	92.7	92.4	81,443
GEORGIA	1,048,300	993,200	93.3	94.7	56,249
KENTUCKY	612,078	577,190	89.6	94.3	37,288
LOUISIANA	756,550	713,805	90.0	94.4	39,400
MISSISSIPPI	450,898	442,330	95.3	98.1	25,134
NORTH CAROLINA ..	1,075,289	1,014,795	92.9	94.4	65,865
SOUTH CAROLINA ..	583,170	558,736	92.2	95.8	34,500
TENNESSEE	808,303	762,225	93.5	94.3	43,263
VIRGINIA	960,292	904,347	93.4	94.2	63,113
WEST VIRGINIA	NA	333,849	93.3	NA	21,870
GREAT LAKES	NA	6,381,259	90.7	NA	456,585
ILLINOIS	1,707,117	1,595,977	87.4	93.5	114,319
INDIANA	949,256	898,134	93.0	94.6	61,201
MICHIGAN	NA	1,543,100	92.0	NA	102,000
OHIO	1,775,167	1,660,757	92.6	93.6	120,214
WISCONSIN	749,842	683,291	88.9	91.1	58,851
PLAINS	NA	2,677,673	92.2	NA	194,779
IOWA	476,240	453,402	93.4	95.2	34,663
KANSAS	385,551	366,203	89.3	95.0	25,206
MINNESOTA	699,109	662,594	94.0	94.8	51,996
MISSOURI	NA	714,229	89.8	NA	49,204
NEBRASKA	262,431	250,934	94.4	95.6	17,620
NORTH DAKOTA	116,790	112,119	95.0	96.0	7,708
SOUTH DAKOTA	123,457	118,192	95.4	95.7	8,382
SOUTHWEST	NA	4,232,138	91.9	NA	238,098
ARIZONA	524,481	494,505	83.3	94.3	27,533
NEW MEXICO	264,748	251,511	95.0	95.0	15,468
OKLAHOMA	585,000	553,000	92.8	94.5	34,000
TEXAS	NA	2,933,122	93.1	NA	161,097
ROCKY MOUNTAINS	NA	1,323,319	93.1	NA	79,965
COLORADO	529,154	508,357	92.3	96.1	32,621
IDAHO	NA	200,699	94.9	NA	12,078
MONTANA	146,229	139,356	90.7	95.3	9,797
UTAH	400,667	379,359	94.1	94.7	19,774
WYOMING	101,098	95,548	93.0	94.5	5,700
FAR WEST	NA	5,742,548	97.7	NA	325,303
ALASKA............	103,124	93,431	86.9	90.6	5,585
CALIFORNIA	NA	4,242,400	99.7	NA	228,600
HAWAII............	161,764	151,193	92.2	93.5	9,958
NEVADA	148,836	143,900	92.8	96.7	8,780
OREGON	442,300	414,900	92.7	93.8	26,286
WASHINGTON	743,172	696,724	93.1	93.8	46,094

TABLE 4.--ESTIMATED AVERAGE DAILY MEMBERSHIP AND AVERAGE DAILY ATTENDANCE IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS AND NUMBER OF PUBLIC HIGH-SCHOOL GRADUATES, 1986-87

REGION AND STATE	AVERAGE DAILY MEMBERSHIP	AVERAGE DAILY ATTENDANCE	PERCENT ADA IS OF:		NUMBER OF PUBLIC HIGH SCHOOL GRADUATES
			FALL ENROLLMENT	AVERAGE DAILY MEMBERSHIP	
1	2	3	4	5	6
50 STATES AND D.C.	38,901,740	36,837,858	92.6	94.7	2,377,236
NEW ENGLAND	1,890,574	1,762,506	92.2	93.2	129,224
CONNECTICUT	458,700	449,100	95.2	97.9	33,300
MAINE	209,185	196,840	93.5	94.1	13,900
MASSACHUSETTS ...	845,000	761,500	90.5	90.1	56,726
NEW HAMPSHIRE ...	157,823	148,669	90.8	94.2	11,298
RHODE ISLAND	131,466	123,417	92.0	93.9	8,600
VERMONT	88,400	82,980	92.0	93.9	5,400
MIDEAST..............	6,138,126	5,659,514	91.1	92.2	416,621
DELAWARE	92,937	86,526	91.6	93.1	5,856
DIST. OF COLUMBIA	84,350	76,196	88.2	90.3	3,605
MARYLAND	672,383	618,156	91.5	91.9	44,945
NEW JERSEY	1,096,456	1,029,836	93.0	93.9	78,815
NEW YORK	2,544,000	2,312,900	89.3	90.9	162,200
PENNSYLVANIA	1,648,000	1,535,900	92.5	93.2	121,200
SOUTHEAST	NA	8,940,211	92.8	NA	536,588
ALABAMA	727,575	690,208	94.1	94.9	41,227
ARKANSAS	428,689	406,817	93.0	94.9	26,904
FLORIDA	1,601,832	1,488,422	92.6	92.9	81,508
GEORGIA	1,050,600	995,430	93.3	94.7	56,260
KENTUCKY	611,082	576,250	89.6	94.3	37,000
LOUISIANA	760,000	715,000	90.1	94.1	39,000
MISSISSIPPI	487,000	473,640	95.0	97.3	25,000
NORTH CAROLINA ..	1,073,330	1,013,723	92.9	94.4	65,797
SOUTH CAROLINA ..	590,000	572,200	93.7	97.0	33,100
TENNESSEE	814,086	770,460	93.6	94.6	44,121
VIRGINIA	966,176	909,889	93.3	94.2	65,100
WEST VIRGINIA ...	NA	328,172	93.3	NA	21,571
GREAT LAKES	NA	6,337,012	90.5	NA	448,762
ILLINOIS	1,683,199	1,575,186	87.5	93.6	109,985
INDIANA	929,703	881,295	91.4	94.8	58,036
MICHIGAN	NA	1,542,840	92.0	NA	100,000
OHIO	1,772,653	1,658,140	92.6	93.5	122,401
WISCONSIN	751,829	679,551	88.5	90.4	58,340
PLAINS	NA	2,688,327	92.1	NA	196,213
IOWA	471,148	448,868	93.3	95.3	34,316
KANSAS	392,130	372,452	89.3	95.0	25,660
MINNESOTA	703,372	666,093	93.9	94.7	53,296
MISSOURI	NA	719,100	89.8	NA	50,900
NEBRASKA	262,912	251,434	94.3	95.6	16,481
NORTH DAKOTA	116,733	112,005	94.7	95.9	7,260
SOUTH DAKOTA	124,000	118,375	95.0	95.5	8,300
SOUTHWEST	NA	4,294,310	91.4	NA	241,756
ARIZONA	540,817	510,088	83.0	94.3	28,860
NEW MEXICO	268,765	255,327	95.0	95.0	15,296
OKLAHOMA	582,227	551,550	91.4	94.7	34,500
TEXAS	NA	2,977,345	92.8	NA	163,100
ROCKY MOUNTAINS ...	NA	1,341,280	95.2	NA	82,000
COLORADO	535,134	514,065	92.1	96.1	34,000
IDAHO	NA	200,800	95.0	NA	12,000
MONTANA	146,091	139,200	90.9	95.3	9,490
UTAH	415,275	391,294	94.1	94.7	20,944
WYOMING	101,451	95,921	95.0	94.5	5,566
FAR WEST	NA	5,814,698	97.1	NA	326,072
ALASKA............	105,388	95,785	86.7	90.9	5,405
CALIFORNIA	NA	4,300,242	99.1	NA	226,000
HAWAII...........	162,195	151,596	92.2	93.5	9,921
NEVADA	148,704	142,682	88.5	96.0	8,746
OREGON	443,000	415,500	92.5	93.8	27,484
WASHINGTON	756,153	708,893	93.1	93.7	48,516

TABLE 5.--ESTIMATED NUMBER OF INSTRUCTIONAL STAFF MEMBERS IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS, BY TYPE OF POSITION, 1985-86 (REVISED)

REGION AND STATE	CLASSROOM TEACHERS							OTHER NON-SUPERVISORY INSTRUCTIONAL STAFF	PRINCIPALS AND SUPERVISORS	TOTAL INSTRUCTIONAL STAFF
	ELEMENTARY SCHOOL			SECONDARY SCHOOL			TOTAL CLASSROOM TEACHERS			
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL				
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C.	198,074	1,040,955	1,239,029	472,040	498,886	970,926	2,209,955	165,352	139,449	2,514,756
NEW ENGLAND	12,535	50,872	63,407	35,687	29,143	64,830	128,237	11,477	9,095	148,809
CONNECTICUT	4,225	15,250	19,475	7,163	6,487	13,650	33,125	3,327	2,460	38,912
MAINE	2,111	6,309	8,420	2,686	1,778	4,464	12,884	738	1,327	14,949
MASSACHUSETTS ...	3,870	18,295	22,165	19,645	15,015	34,660	56,825	4,983	3,563	65,371
NEW HAMPSHIRE ...	1,106	4,957	6,063	2,058	2,130	4,188	10,251	841	563	11,655
RHODE ISLAND	815	3,589	4,404	2,305	2,046	4,351	8,755	798	627	10,180
VERMONT	408	2,472	2,880	1,830	1,687	3,517	6,397	790	555	7,742
MIDEAST..............	36,214	159,084	195,298	105,171	97,702	202,873	398,171	30,215	28,241	456,627
DELAWARE	326	2,365	2,691	1,567	1,487	3,054	5,745	379	319	6,443
DIST. OF COLUMBIA	400	2,812	3,212	698	1,355	2,053	5,265	710	278	6,253
MARYLAND	2,000	15,760	17,760	10,050	10,050	20,100	37,860	3,274	2,865	43,999
NEW JERSEY	8,785	34,535	43,320	15,355	15,561	30,916	74,236	9,409	6,322	89,967
NEW YORK	13,000	66,900	79,900	48,400	45,100	93,500	173,400	8,100	13,200	194,700
PENNSYLVANIA	11,703	36,712	48,415	29,101	24,149	53,250	101,665	8,343	5,257	115,265
SOUTHEAST	30,658	276,623	307,281	83,457	132,630	216,087	523,368	33,764	32,997	590,129
ALABAMA	1,157	18,123	19,280	6,703	10,988	17,691	36,971	2,163	2,881	42,015
ARKANSAS	603	10,989	11,592	4,674	7,433	12,107	23,699	1,408	1,354	26,461
FLORIDA	6,093	42,548	48,641	16,266	24,066	40,332	88,973	8,166	5,160	102,299
GEORGIA	2,300	33,100	35,400	8,260	13,710	21,970	57,370	0	2,620	59,990
KENTUCKY	3,636	18,810	22,446	5,017	6,207	11,224	33,670	2,041	2,168	37,879
LOUISIANA	2,580	25,230	27,810	5,560	9,240	14,800	42,610	2,100	3,000	47,710
MISSISSIPPI	1,105	12,969	14,074	4,210	7,326	11,536	25,610	1,431	1,527	28,568
NORTH CAROLINA ..	3,019	30,907	33,926	8,750	14,962	23,712	57,638	4,225	4,211	66,074
SOUTH CAROLINA ..	1,875	20,299	22,174	4,228	7,922	12,150	34,324	2,914	2,155	39,393
TENNESSEE	3,064	22,543	25,607	6,818	8,678	15,496	41,103	3,329	2,718	47,150
VIRGINIA	3,298	30,426	33,724	8,620	16,323	24,943	58,667	4,717	3,580	66,964
WEST VIRGINIA ...	1,928	10,679	12,607	4,351	5,775	10,126	22,733	1,270	1,623	25,626
GREAT LAKES	42,295	182,191	224,486	80,516	71,742	152,258	376,744	35,010	22,900	434,654
ILLINOIS	14,563	52,839	67,402	20,009	15,157	35,166	102,568	5,295	5,671	113,534
INDIANA	4,046	22,613	26,659	13,469	11,843	25,312	51,971	2,776	3,514	58,261
MICHIGAN	7,256	44,754	52,010	13,201	15,029	28,230	80,240	17,310	5,050	102,600
OHIO	9,780	42,025	51,805	22,437	21,223	43,660	95,465	6,869	6,265	108,599
WISCONSIN	6,650	19,960	26,610	11,400	8,490	19,890	46,500	2,760	2,400	51,660
PLAINS	13,415	81,107	94,522	45,827	39,924	85,751	180,273	12,477	10,512	203,262
IOWA	1,780	12,736	14,516	9,220	7,161	16,381	30,897	1,786	1,481	34,164
KANSAS	1,790	13,356	15,146	6,554	5,147	11,701	26,847	1,977	1,680	30,504
MINNESOTA	4,625	15,485	20,110	12,019	8,708	20,727	40,837	2,664	1,904	45,405
MISSOURI	2,253	22,593	24,846	10,255	13,012	23,267	48,113	4,141	3,444	55,698
NEBRASKA	1,138	8,225	9,363	4,415	3,796	8,211	17,574	1,190	1,076	19,840
NORTH DAKOTA	953	3,981	4,934	1,768	1,150	2,918	7,852	302	426	8,580
SOUTH DAKOTA	876	4,731	5,607	1,596	950	2,546	8,153	417	501	9,071
SOUTHWEST	15,955	127,237	143,192	48,453	68,078	116,531	259,723	20,409	13,697	293,829
ARIZONA	5,488	16,466	21,954	4,220	2,814	7,034	28,988	6,734	1,355	37,077
NEW MEXICO	1,115	6,953	8,068	3,299	3,568	6,867	14,935	1,111	836	16,882
OKLAHOMA	1,850	16,600	18,450	8,050	9,500	17,550	36,000	1,850	1,900	39,750
TEXAS	7,502	87,218	94,720	32,884	52,196	85,080	179,800	10,714	9,606	200,120
ROCKY MOUNTAINS ...	8,861	34,693	43,554	17,076	13,606	30,682	74,236	4,895	4,316	83,447
COLORADO	2,805	13,172	15,977	7,231	6,687	13,918	29,895	1,821	1,613	33,329
IDAHO	780	4,585	5,365	2,710	2,181	4,891	10,256	571	628	11,455
MONTANA	1,741	4,822	6,563	2,027	1,115	3,142	9,705	921	494	11,120
UTAH	2,306	8,421	10,727	3,758	2,599	6,357	17,084	1,239	1,152	19,475
WYOMING	1,229	3,693	4,922	1,350	1,024	2,374	7,296	343	429	8,068
FAR WEST	38,141	129,148	167,289	55,853	46,061	101,914	269,203	17,105	17,691	303,999
ALASKA............	670	2,230	2,900	1,219	1,021	2,240	5,140	700	390	6,230
CALIFORNIA	27,357	93,138	120,495	35,520	30,002	65,522	186,017	8,866	11,901	206,784
HAWAII............	334	4,136	4,470	1,562	2,330	3,892	8,362	1,219	378	9,959
NEVADA	767	3,271	4,038	1,597	2,116	3,713	7,751	646	413	8,810
OREGON	4,170	11,540	15,710	5,860	4,170	10,030	25,740	2,660	1,720	30,120
WASHINGTON	4,843	14,833	19,676	10,095	6,422	16,517	36,193	3,014	2,889	42,096

TABLE 6.--ESTIMATED NUMBER OF INSTRUCTIONAL STAFF MEMBERS IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS, BY TYPE OF POSITION, 1986-87

REGION AND STATE	CLASSROOM TEACHERS						TOTAL CLASSROOM TEACHERS	OTHER NON-SUPERVISORY INSTRUCTIONAL STAFF	PRINCIPALS AND SUPERVISORS	TOTAL INSTRUCTIONAL STAFF
	ELEMENTARY SCHOOL			SECONDARY SCHOOL						
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL				
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C.	198,755	1,062,287	1,261,042	469,204	503,194	972,398	2,233,440	166,597	140,077	2,540,114
NEW ENGLAND	12,639	52,014	64,653	35,337	29,036	64,373	129,026	11,898	9,169	150,093
CONNECTICUT	4,242	15,879	20,121	7,111	6,580	13,691	33,812	3,429	2,538	39,779
MAINE	2,155	6,394	8,549	2,600	1,785	4,385	12,934	947	1,425	15,304
MASSACHUSETTS	3,900	18,580	22,480	19,500	14,850	34,350	56,830	4,900	3,565	65,295
NEW HAMPSHIRE	1,119	5,088	6,207	2,004	2,089	4,093	10,300	1,033	561	11,894
RHODE ISLAND	813	3,583	4,396	2,302	2,042	4,344	8,740	794	527	10,061
VERMONT	410	2,490	2,900	1,820	1,690	3,510	6,410	795	555	7,760
MIDEAST..............	36,454	162,291	198,745	104,872	98,532	203,404	402,149	30,373	28,275	460,797
DELAWARE	342	2,495	2,837	1,536	1,511	3,047	5,884	389	326	6,599
DIST. OF COLUMBIA	435	3,033	3,468	728	1,437	2,165	5,633	853	285	6,771
MARYLAND	2,100	15,900	18,000	10,100	10,100	20,200	38,200	3,300	2,900	44,400
NEW JERSEY	8,627	35,393	44,020	14,928	15,584	30,512	74,532	9,431	6,364	90,327
NEW YORK	13,100	69,350	82,450	48,500	45,750	94,250	176,700	8,100	13,200	198,000
PENNSYLVANIA	11,850	36,120	47,970	29,080	24,150	53,230	101,200	8,300	5,200	114,700
SOUTHEAST	30,979	283,227	314,206	84,020	134,834	218,854	533,060	34,189	33,509	600,758
ALABAMA	1,157	18,128	19,285	6,710	10,985	17,695	36,980	2,140	2,880	42,000
ARKANSAS	613	11,173	11,786	4,674	7,637	12,311	24,097	1,426	1,385	26,908
FLORIDA	6,209	45,892	52,101	16,574	24,922	41,496	93,597	8,497	5,336	107,430
GEORGIA	2,310	33,140	35,450	8,265	13,730	21,995	57,445	0	2,634	60,079
KENTUCKY	3,722	19,256	22,978	5,128	6,344	11,472	34,450	2,060	2,200	38,710
LOUISIANA	2,600	25,925	28,525	5,500	9,500	15,000	43,525	2,138	2,974	48,637
MISSISSIPPI	1,050	14,200	15,250	4,150	7,447	11,597	26,847	1,430	1,530	29,807
NORTH CAROLINA ..	3,025	30,875	33,900	8,800	15,150	23,950	57,850	4,234	4,341	66,425
SOUTH CAROLINA ..	1,900	20,300	22,200	4,200	8,000	12,200	34,400	2,900	2,200	39,500
TENNESSEE	3,101	22,743	25,844	6,881	8,758	15,639	41,483	3,300	2,695	47,478
VIRGINIA	3,342	30,835	34,177	8,736	16,542	25,278	59,455	4,780	3,628	67,863
WEST VIRGINIA	1,950	10,760	12,710	4,402	5,819	10,221	22,931	1,284	1,706	25,921
GREAT LAKES	41,174	183,899	225,073	78,252	71,143	149,395	374,468	34,682	22,744	431,894
ILLINOIS	14,652	51,946	66,598	19,202	14,485	33,687	100,285	5,220	5,553	111,058
INDIANA	3,975	22,570	26,545	13,295	11,883	25,178	51,723	2,638	3,437	57,798
MICHIGAN	7,256	44,759	52,015	13,200	15,030	28,230	80,245	17,310	5,050	102,605
OHIO	8,691	44,424	53,115	21,555	21,345	42,900	96,015	6,764	6,304	109,083
WISCONSIN	6,600	20,200	26,800	11,000	8,400	19,400	46,200	2,750	2,400	51,350
PLAINS	13,414	81,389	94,803	45,452	40,431	85,883	180,686	12,355	10,511	203,552
IOWA	1,651	12,711	14,362	8,940	7,096	16,036	30,398	1,756	1,442	33,596
KANSAS	1,825	13,400	15,225	6,590	5,160	11,750	26,975	1,990	1,670	30,635
MINNESOTA	4,700	15,600	20,300	12,000	8,700	20,700	41,000	2,600	1,900	45,500
MISSOURI	2,213	22,692	24,905	10,265	13,705	23,970	48,875	4,222	3,460	56,557
NEBRASKA	1,156	8,278	9,434	4,372	3,755	8,127	17,561	1,162	1,120	19,843
NORTH DAKOTA	1,000	3,975	4,975	1,775	1,125	2,900	7,875	215	431	8,521
SOUTH DAKOTA	869	4,733	5,602	1,510	890	2,400	8,002	410	488	8,900
SOUTHWEST	16,220	131,512	147,732	48,636	68,369	117,005	264,737	20,873	13,588	299,198
ARIZONA	5,700	17,100	22,800	4,320	2,879	7,199	29,999	6,800	1,360	38,159
NEW MEXICO	1,120	6,984	8,104	3,250	3,570	6,820	14,924	1,120	806	16,850
OKLAHOMA	1,850	16,928	18,778	8,156	9,680	17,836	36,614	1,953	1,822	40,389
TEXAS	7,550	90,500	98,050	32,910	52,240	85,150	183,200	11,000	9,600	203,800
ROCKY MOUNTAINS	9,157	35,646	44,803	16,998	13,684	30,682	75,485	4,951	4,338	84,774
COLORADO	2,806	13,756	16,562	7,254	6,888	14,142	30,704	1,877	1,666	34,247
IDAHO	775	4,583	5,358	2,700	2,159	4,859	10,217	561	616	11,394
MONTANA	1,725	4,882	6,607	2,023	1,124	3,147	9,754	938	493	11,185
UTAH	2,351	8,462	10,813	3,831	2,661	6,492	17,305	1,230	1,180	19,715
WYOMING	1,500	3,963	5,463	1,190	852	2,042	7,505	345	383	8,233
FAR WEST	38,718	132,309	171,027	55,637	47,165	102,802	273,829	17,276	17,943	309,048
ALASKA...........	700	2,270	2,970	1,380	950	2,330	5,300	709	424	6,433
CALIFORNIA	27,800	95,440	123,240	35,100	31,400	66,500	189,740	8,900	12,000	210,640
HAWAII...........	343	4,156	4,499	1,549	2,302	3,851	8,350	1,259	378	9,987
NEVADA	672	3,520	4,192	1,764	1,924	3,688	7,880	722	541	9,143
OREGON	4,200	11,600	15,800	5,800	4,200	10,000	25,800	2,600	1,700	30,100
WASHINGTON	5,003	15,323	20,326	10,044	6,389	16,433	36,759	3,086	2,900	42,745

TABLE 7.--ESTIMATED AVERAGE ANNUAL SALARIES OF TOTAL INSTRUCTIONAL STAFF AND OF CLASSROOM TEACHERS, 1985-86(REVISED) AND 1986-87

REGION AND STATE	1985-86 (REVISED)				1986-87					
	AVERAGE SALARY OF INSTRUCTIONAL STAFF	AVERAGE SALARY OF CLASSROOM TEACHERS			AVERAGE SALARY OF INSTRUCTIONAL STAFF	AVERAGE SALARY OF CLASSROOM TEACHERS				
		ELEMENTARY SCHOOL	SECONDARY SCHOOL	ALL TEACHERS		ELEMENTARY SCHOOL	SECONDARY SCHOOL	ALL TEACHERS		
								CURRENT DOLLARS	PERCENT OF INCREASE OVER 1985-86	PURCHASING POWER IN 1977 DOLLARS
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C..	$26,291	$24,667	$25,842	$25,206	$27,878	$26,141	$27,351	$26,704	5.9	$14,227
NEW ENGLAND	26,957	24,026	26,129	25,386	28,767	25,713	27,835	27,154	7.0	14,467
CONNECTICUT	27,850	26,260	27,210	26,610	30,193	28,460	29,553	28,902	8.6	15,398
MAINE	20,227	19,090	20,513	19,583	21,943	20,761	22,196	21,257	8.5	11,325
MASSACHUSETTS	29,065	24,440	27,100	26,800	30,810	25,906	28,726	28,410	6.0	15,136
NEW HAMPSHIRE	21,600	20,185	20,335	20,263	22,625	21,401	21,304	21,869	7.9	11,651
RHODE ISLAND	29,651	29,218	30,335	29,470	32,026	30,768	31,701	31,079	5.5	16,558
VERMONT	22,184	20,316	21,189	20,796	23,293	21,331	22,293	21,835	5.0	11,633
MIDEAST	29,206	27,656	28,905	28,288	31,308	29,535	30,850	30,198	6.8	16,088
DELAWARE	25,588	23,903	25,257	24,624	28,440	26,656	28,219	27,467	11.5	14,633
DIST. OF COLUMBIA	38,085	33,211	33,211	33,211	41,467	33,797	33,797	33,797	1.8	18,006
MARYLAND	27,957	26,010	27,650	26,804	29,940	27,856	29,615	28,700	7.1	15,290
NEW JERSEY	28,870	26,970	27,440	27,170	30,770	28,625	29,365	28,927	6.5	15,411
NEW YORK	31,300	29,510	31,320	30,490	33,500	31,570	33,510	32,620	7.0	17,379
PENNSYLVANIA	26,520	25,653	26,081	25,853	28,042	27,363	27,489	27,429	6.1	14,613
SOUTHEAST	22,781	21,552	22,078	21,777	24,121	22,836	23,368	23,100	6.1	12,307
ALABAMA	24,000	23,040	23,040	23,040	24,480	23,500	23,500	23,500	2.0	12,520
ARKANSAS	20,661	18,995	20,060	19,538	21,067	19,396	20,483	19,951	2.1	10,629
FLORIDA	24,055	22,696	21,767	22,250	25,552	24,059	23,050	23,785	6.9	12,672
GEORGIA	24,158	22,660	23,440	23,046	25,600	23,793	24,610	24,200	5.0	12,893
KENTUCKY	21,850	20,434	21,976	20,948	23,560	22,073	23,691	22,612	7.9	12,047
LOUISIANA	20,900	20,160	21,040	20,460	21,736	20,966	21,882	21,280	4.0	11,387
MISSISSIPPI	19,047	18,181	18,827	18,472	20,050	19,275	19,925	19,575	6.0	10,429
NORTH CAROLINA ..	23,232	22,251	22,467	22,340	24,395	23,670	23,925	23,775	6.4	12,666
SOUTH CAROLINA ..	22,525	21,009	22,558	21,570	24,043	22,440	24,094	23,039	6.8	12,274
TENNESSEE	21,874	21,320	21,491	21,384	23,231	22,650	22,818	22,720	6.2	12,104
VIRGINIA	23,957	22,305	24,105	23,095	26,401	24,604	26,589	25,473	10.3	13,571
WEST VIRGINIA	21,529	20,457	20,839	20,627	22,428	21,274	21,667	21,446	4.0	11,426
GREAT LAKES	27,600	26,173	27,364	26,657	29,269	27,700	28,840	28,139	5.6	14,991
ILLINOIS	27,814	25,844	28,916	26,897	29,399	27,317	30,564	28,430	5.7	15,147
INDIANA	25,189	23,786	24,890	24,325	26,557	25,131	26,264	25,684	5.6	13,684
MICHIGAN	31,240	29,824	30,341	30,004	32,800	31,315	31,858	31,500	5.0	16,782
OHIO	25,515	24,410	25,712	25,006	27,379	25,924	26,803	26,317	5.2	14,021
WISCONSIN	27,000	25,690	27,169	26,547	29,000	27,700	29,300	28,206	7.1	15,027
PLAINS	24,021	22,199	23,665	22,911	25,348	23,443	25,012	24,207	5.7	12,897
IOWA	22,499	20,863	22,420	21,690	23,434	21,662	23,400	22,603	4.2	12,042
KANSAS	24,324	22,537	22,730	22,644	25,297	23,440	23,640	23,550	4.0	12,547
MINNESOTA	28,350	26,720	27,960	27,360	30,190	28,460	29,780	29,140	6.5	15,525
MISSOURI	22,828	21,186	22,742	21,945	24,363	22,695	24,281	23,468	6.9	12,503
NEBRASKA	23,100	20,020	21,850	20,939	24,138	21,083	23,010	22,063	5.4	11,754
NORTH DAKOTA	21,460	20,624	21,124	20,816	22,533	21,655	22,180	21,848	5.0	11,640
SOUTH DAKOTA	18,826	18,035	18,192	18,095	19,518	18,718	18,881	18,781	3.8	10,006
SOUTHWEST	25,021	23,212	24,399	23,744	26,167	24,353	25,545	24,894	4.8	13,263
ARIZONA	27,300	24,530	24,990	24,680	28,971	26,124	26,614	26,280	6.5	14,001
NEW MEXICO	25,715	21,200	22,700	21,817	26,892	23,200	24,800	23,977	9.9	12,774
OKLAHOMA	22,080	20,805	22,071	21,419	22,770	21,379	22,789	22,060	3.0	11,753
TEXAS	25,124	23,546	24,967	24,218	26,255	24,606	26,091	25,308	4.5	13,483
ROCKY MOUNTAINS	25,590	23,532	24,941	24,140	26,685	24,559	26,047	25,158	4.2	13,403
COLORADO	26,882	25,446	26,394	25,892	28,400	26,838	28,032	27,388	5.8	14,591
IDAHO	21,785	20,222	21,788	20,969	22,299	20,753	22,258	21,469	2.4	11,438
MONTANA	23,528	21,880	23,660	22,482	24,370	22,600	24,460	23,206	3.2	12,363
UTAH	26,021	21,910	23,535	22,603	26,908	22,657	24,337	23,374	3.4	12,453
WYOMING	27,461	26,669	28,375	27,224	28,230	27,515	29,195	27,708	1.8	14,762
FAR WEST	29,472	28,055	29,025	28,438	31,332	29,837	30,844	30,236	6.3	16,109
ALASKA............	43,474	41,240	41,640	41,480	46,082	43,714	44,138	43,970	6.0	23,426
CALIFORNIA	30,123	28,657	29,955	29,130	32,230	30,660	32,050	31,170	7.0	16,606
HAWAII............	26,687	25,845	25,845	25,845	27,646	26,815	26,815	26,815	3.8	14,286
NEVADA	26,710	25,090	26,170	25,610	27,340	25,500	26,630	26,030	1.6	13,868
OREGON	26,770	25,240	26,230	25,660	28,000	26,370	27,410	26,800	4.4	14,278
WASHINGTON	27,370	25,783	26,715	26,209	28,746	27,080	28,058	27,527	5.0	14,665

TABLE 8.--ESTIMATED REVENUE AND NONREVENUE RECEIPTS, 1985-86 (REVISED)

REGION AND STATE	REVENUE RECEIPTS BY SOURCE (IN THOUSANDS) FEDERAL	STATE	LOCAL AND OTHER	TOTAL	PERCENT OF REVENUE RECEIPTS BY SOURCE FEDERAL	STATE	LOCAL AND OTHER	NONREVENUE RECEIPTS (IN THOU- SANDS)	TOTAL RE- CEIPTS (COLS. 5 AND 9) (IN THOUSANDS)
1	2	3	4	5	6	7	8	9	10
50 STATES AND D.C.	$9,786,607	$75,351,882	$66,214,293	$151,352,782	6.5	49.8	43.8	$6,287,429	$157,620,211
NEW ENGLAND	437,552	3,279,385	4,516,793	8,233,730	5.3	39.8	54.9	72,345	8,306,075
CONNECTICUT	111,228	932,654	1,311,119	2,355,001	4.7	39.6	55.7	300	2,355,301
MAINE	51,770	355,417	286,004	693,191	7.5	51.3	41.3	25,000	718,191
MASSACHUSETTS ...	207,375	1,623,773	1,883,973	3,715,121	5.6	43.7	50.7	5,000	3,720,121
NEW HAMPSHIRE ...	19,780	36,440	515,897	572,117	3.5	6.4	90.2	40,345	612,462
RHODE ISLAND	25,847	205,903	314,800	546,550	4.7	37.7	57.6	0	546,550
VERMONT	21,552	125,198	205,000	351,750	6.1	35.6	58.3	1,700	353,450
MIDEAST............	1,507,636	13,629,817	16,658,510	31,795,963	4.7	42.9	52.4	1,505,538	33,301,501
DELAWARE	36,865	291,317	99,004	427,186	8.6	68.2	23.2	8,338	435,524
DIST. OF COLUMBIA	44,771	...	360,106	404,877	11.1	...	88.9	...	404,877
MARYLAND	166,000	1,162,000	1,545,000	2,873,000	5.8	40.4	53.8	3,500	2,876,500
NEW JERSEY	235,900	2,667,000	3,347,700	6,250,600	3.8	42.7	53.6	115,000	6,365,600
NEW YORK	676,500	5,968,300	7,431,900	14,076,700	4.8	42.4	52.8	346,500	14,423,200
PENNSYLVANIA	347,600	3,541,200	3,874,800	7,763,600	4.5	45.6	49.9	1,032,200	8,795,800
SOUTHEAST	2,759,621	16,616,098	10,670,945	30,046,664	9.2	55.3	35.5	1,017,119	31,063,783
ALABAMA	237,550	1,385,567	305,238	1,928,355	12.3	71.9	15.8	81,211	2,009,566
ARKANSAS	121,289	719,332	332,000	1,172,621	10.3	61.3	28.3	37,498	1,210,119
FLORIDA	452,356	3,249,092	2,432,696	6,134,144	7.4	53.0	39.7	269,822	6,403,966
GEORGIA	255,570	1,755,021	1,135,844	3,146,435	8.1	55.8	36.1	7,702	3,154,137
KENTUCKY	200,800	1,200,400	355,700	1,756,900	11.4	68.3	20.2	88,900	1,845,800
LOUISIANA	272,900	1,350,400	897,500	2,520,800	10.8	53.6	35.6	145,000	2,665,800
MISSISSIPPI	196,179	655,763	359,043	1,210,985	16.2	54.2	29.6	68,916	1,279,901
NORTH CAROLINA ..	271,795	2,208,292	959,504	3,439,591	7.9	64.2	27.9	20,000	3,459,591
SOUTH CAROLINA ..	185,146	1,093,319	598,001	1,876,466	9.9	58.3	31.9	118,050	1,994,516
TENNESSEE	240,928	1,068,772	858,624	2,168,324	11.1	49.3	39.6	93,895	2,262,219
VIRGINIA	212,595	1,195,081	2,131,834	3,539,510	6.0	33.8	60.2	62,373	3,601,883
WEST VIRGINIA ...	112,513	735,059	304,961	1,152,533	9.8	63.8	26.5	23,752	1,176,285
GREAT LAKES	1,378,745	10,855,843	13,905,558	26,140,146	5.3	41.5	53.2	1,084,674	27,224,820
ILLINOIS	523,804	2,767,898	3,727,000	7,018,702	7.5	39.4	53.1	282,811	7,301,513
INDIANA	141,564	1,956,130	1,300,185	3,397,879	4.2	57.6	38.3	78,334	3,476,213
MICHIGAN	225,500	2,100,500	3,882,650	6,208,650	3.6	33.8	62.5	50,000	6,258,650
OHIO	325,000	2,894,300	3,115,000	6,334,300	5.1	45.7	49.2	606,500	6,940,800
WISCONSIN	162,877	1,137,015	1,880,723	3,180,615	5.1	35.7	59.1	67,029	3,247,644
PLAINS	584,083	4,646,011	5,279,397	10,509,491	5.6	44.2	50.2	282,723	10,792,214
IOWA	97,600	739,565	884,631	1,721,796	5.7	43.0	51.4	28,596	1,750,392
KANSAS	79,459	733,218	849,622	1,662,299	4.8	44.1	51.1	22,150	1,684,449
MINNESOTA	129,300	1,618,300	1,156,400	2,904,000	4.5	55.7	39.8	107,500	3,011,500
MISSOURI	159,811	992,401	1,420,361	2,572,573	6.2	38.6	55.2	84,579	2,657,152
NEBRASKA	44,188	243,472	578,485	866,145	5.1	28.1	66.8	15,178	881,323
NORTH DAKOTA	32,000	210,500	151,000	393,500	8.1	53.5	38.4	7,000	400,500
SOUTH DAKOTA	41,725	108,555	238,898	389,178	10.7	27.9	61.4	17,720	406,898
SOUTHWEST	1,186,302	8,163,679	6,516,713	15,866,694	7.5	51.5	41.1	1,615,365	17,482,059
ARIZONA	126,300	975,000	398,700	1,500,000	8.4	65.0	26.6	0	1,500,000
NEW MEXICO	125,022	729,877	113,418	968,317	12.9	75.4	11.7	64,143	1,032,460
OKLAHOMA	97,800	1,056,000	468,000	1,621,800	6.0	65.1	28.9	109,000	1,730,800
TEXAS	837,180	5,402,802	5,536,595	11,776,577	7.1	45.9	47.0	1,442,222	13,218,799
ROCKY MOUNTAINS ...	281,669	2,473,095	2,595,326	5,350,090	5.3	46.2	48.5	454,958	5,805,048
COLORADO	107,815	937,408	1,336,684	2,381,907	4.5	39.4	56.1	265,732	2,647,639
IDAHO	41,740	336,288	161,053	539,081	7.7	62.4	29.9	43,206	582,287
MONTANA	52,309	330,295	275,788	658,392	7.9	50.2	41.9	14,125	672,517
UTAH	63,805	619,104	431,801	1,114,710	5.7	55.5	38.7	81,895	1,196,605
WYOMING	16,000	250,000	390,000	656,000	2.4	38.1	59.5	50,000	706,000
FAR WEST	1,650,999	15,667,954	6,071,051	23,390,004	7.1	67.0	26.0	254,707	23,644,711
ALASKA...........	38,800	650,000	140,000	828,800	4.7	78.4	16.9	70,000	898,800
CALIFORNIA	1,270,967	11,552,617	3,921,501	16,745,085	7.6	69.0	23.4	95,000	16,840,085
HAWAII...........	58,500	589,100	1,100	648,700	9.0	90.8	.2	0	648,700
NEVADA	19,485	172,414	290,000	481,899	4.0	35.8	60.2	9,000	490,899
OREGON	97,500	510,000	1,176,000	1,783,500	5.5	28.6	65.9	27,000	1,810,500
WASHINGTON	165,747	2,193,823	542,450	2,902,020	5.7	75.6	18.7	53,707	2,955,727

TABLE 9.--ESTIMATED REVENUE AND NONREVENUE RECEIPTS, 1986-87

REGION AND STATE	REVENUE RECEIPTS BY SOURCE (IN THOUSANDS) FEDERAL	STATE	LOCAL AND OTHER	TOTAL	PERCENT OF REVENUE RECEIPTS BY SOURCE FEDERAL	STATE	LOCAL AND OTHER	NONREVENUE RECEIPTS (IN THOUSANDS)	TOTAL RECEIPTS (COLS. 5 AND 9) (IN THOUSANDS)
1	2	3	4	5	6	7	8	9	10
50 STATES AND D.C.	$9,958,558	$80,433,129	$70,516,575	$160,908,262	6.2	50.0	43.8	$6,661,172	$167,569,434
NEW ENGLAND	452,898	3,579,076	4,766,621	8,798,595	5.1	40.7	54.2	67,969	8,866,564
CONNECTICUT	115,400	1,068,800	1,463,000	2,647,200	4.4	40.4	55.3	300	2,647,500
MAINE	53,930	387,613	313,440	754,983	7.1	51.3	41.5	25,000	779,983
MASSACHUSETTS ...	215,052	1,723,201	1,902,749	3,841,002	5.6	44.9	49.5	4,341	3,845,343
NEW HAMPSHIRE ...	20,769	38,262	541,692	600,723	3.5	6.4	90.2	38,328	639,051
RHODE ISLAND	24,047	223,200	328,400	575,647	4.2	38.8	57.0	0	575,647
VERMONT	23,700	138,000	217,340	379,040	6.3	36.4	57.3	0	379,040
MIDEAST............	1,536,654	14,884,768	17,845,596	34,267,018	4.5	43.4	52.1	1,612,391	35,879,409
DELAWARE	36,000	309,900	104,858	450,758	8.0	68.8	23.3	8,400	459,158
DIST. OF COLUMBIA	26,056	...	384,004	410,060	6.4	...	93.6	...	410,060
MARYLAND	167,698	1,243,868	1,752,834	3,164,400	5.3	39.3	55.4	20,091	3,184,491
NEW JERSEY	268,000	2,936,300	3,645,200	6,849,500	3.9	42.9	53.2	118,100	6,967,600
NEW YORK	684,300	6,605,600	7,812,700	15,102,600	4.5	43.7	51.7	361,300	15,463,900
PENNSYLVANIA	354,600	3,789,100	4,146,000	8,289,700	4.3	45.7	50.0	1,104,500	9,394,200
SOUTHEAST	2,800,255	17,617,697	11,436,832	31,854,784	8.8	55.3	35.9	1,154,283	33,009,067
ALABAMA	238,000	1,266,000	319,200	1,823,200	13.1	69.4	17.5	110,446	1,933,646
ARKANSAS	115,250	793,118	340,270	1,248,638	9.2	63.5	27.3	46,084	1,294,722
FLORIDA	492,008	3,557,186	2,642,881	6,692,075	7.4	53.2	39.5	273,722	6,965,797
GEORGIA	267,070	1,895,430	1,192,600	3,355,100	8.0	56.5	35.5	7,990	3,363,090
KENTUCKY	213,000	1,351,700	381,900	1,946,600	10.9	69.4	19.6	145,200	2,091,800
LOUISIANA	286,580	1,393,550	939,950	2,620,080	10.9	53.2	35.9	176,710	2,796,790
MISSISSIPPI	210,000	700,000	365,000	1,275,000	16.5	54.9	28.6	70,000	1,345,000
NORTH CAROLINA ..	235,059	2,264,058	1,058,292	3,557,409	6.6	63.6	29.7	18,337	3,575,746
SOUTH CAROLINA ..	183,300	1,133,100	619,800	1,936,200	9.5	58.5	32.0	118,100	2,054,300
TENNESSEE	240,806	1,169,160	910,141	2,320,107	10.4	50.4	39.2	97,651	2,417,758
VIRGINIA	210,991	1,314,126	2,345,017	3,870,134	5.5	34.0	60.6	62,000	3,932,134
WEST VIRGINIA ...	108,191	780,269	321,781	1,210,241	8.9	64.5	26.6	28,043	1,238,284
GREAT LAKES	1,415,003	11,630,408	14,680,399	27,725,810	5.1	41.9	52.9	1,227,717	28,953,527
ILLINOIS	549,780	2,985,404	3,881,020	7,416,204	7.4	40.3	52.3	236,334	7,652,538
INDIANA	135,153	2,128,927	1,352,047	3,616,127	3.7	58.9	37.4	84,787	3,700,914
MICHIGAN	228,000	2,226,530	4,115,609	6,570,139	3.5	33.9	62.6	50,000	6,620,139
OHIO	320,000	3,100,000	3,240,000	6,660,000	4.8	46.5	48.6	775,000	7,435,000
WISCONSIN	182,070	1,189,547	2,091,723	3,463,340	5.3	34.3	60.4	81,596	3,544,936
PLAINS	594,429	4,957,181	5,488,540	11,040,150	5.4	44.9	49.7	279,504	11,319,654
IOWA	98,400	761,870	907,448	1,767,718	5.6	43.1	51.3	30,000	1,797,718
KANSAS	83,259	732,966	874,601	1,690,826	4.9	43.3	51.7	22,200	1,713,026
MINNESOTA	126,500	1,776,600	1,187,500	3,090,600	4.1	57.5	38.4	100,000	3,190,600
MISSOURI	160,000	1,111,489	1,494,220	2,765,709	5.8	40.2	54.0	84,600	2,850,309
NEBRASKA	49,456	248,659	611,908	910,023	5.4	27.3	67.2	21,948	931,971
NORTH DAKOTA	31,814	213,597	152,863	398,274	8.0	53.6	38.4	5,756	404,030
SOUTH DAKOTA	45,000	112,000	260,000	417,000	10.8	26.9	62.4	15,000	432,000
SOUTHWEST	1,152,627	8,566,186	6,925,051	16,643,864	6.9	51.5	41.6	1,586,975	18,230,839
ARIZONA	127,940	984,750	402,310	1,515,000	8.4	65.0	26.6	0	1,515,000
NEW MEXICO	103,438	764,470	115,981	983,889	10.5	77.7	11.8	34,753	1,018,642
OKLAHOMA	90,000	1,100,000	475,000	1,665,000	5.4	66.1	28.5	110,000	1,775,000
TEXAS	831,249	5,716,966	5,931,760	12,479,975	6.7	45.8	47.5	1,442,222	13,922,197
ROCKY MOUNTAINS ...	289,171	2,609,648	2,764,620	5,663,439	5.1	46.1	48.8	467,916	6,131,355
COLORADO	111,481	996,465	1,436,935	2,544,881	4.4	39.2	56.5	275,000	2,819,881
IDAHO	40,000	342,265	180,250	562,515	7.1	60.8	32.0	35,000	597,515
MONTANA	52,964	333,597	292,335	678,896	7.8	49.1	43.1	14,125	693,021
UTAH	65,856	640,471	448,000	1,154,327	5.7	55.5	38.8	83,071	1,237,398
WYOMING	18,870	296,850	407,100	722,820	2.6	41.1	56.3	60,720	783,540
FAR WEST	1,717,521	16,588,165	6,608,916	24,914,602	6.9	66.6	26.5	264,417	25,179,019
ALASKA...........	45,764	702,000	159,279	907,043	5.0	77.4	17.6	82,000	989,043
CALIFORNIA	1,305,712	12,171,861	4,291,758	17,769,331	7.3	68.5	24.2	122,573	17,891,904
HAWAII...........	57,700	648,000	1,000	706,700	8.2	91.7	.1	0	706,700
NEVADA	25,667	238,942	301,577	566,186	4.5	42.2	53.3	6,672	572,858
OREGON	103,000	510,000	1,224,300	1,837,300	5.6	27.8	66.6	8,900	1,846,200
WASHINGTON	179,678	2,317,362	631,002	3,128,042	5.7	74.1	20.2	44,272	3,172,314

TABLE 10.--ESTIMATED EXPENDITURES FOR PUBLIC SCHOOLS, 1985-86 (REVISED)

REGION AND STATE	TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS: AMOUNT (IN THOUSANDS)	PER PUPIL IN ADA	PER PUPIL IN ADM	CURRENT EXPENDITURES FOR OTHER PROGRAMS (IN THOUSANDS)	CAPITAL OUTLAY (IN THOUSANDS)	INTEREST ON SCHOOL DEBT (IN THOUSANDS)	TOTAL CURRENT EXPENDITURES, CAPITAL OUTLAY, AND INTEREST (IN THOUSANDS) (COLS. 2,5,6,AND 7)
1	2	3	4	5	6	7	8
50 STATES AND D.C.	$137,604,829	$3,755	$3,555	$2,177,086	$8,555,282	$2,577,444	$150,914,641
NEW ENGLAND	7,755,187	4,439	4,115	67,564	347,257	123,349	8,293,357
CONNECTICUT	2,202,060	4,991	4,795	26,526	93,599	33,116	2,355,301
MAINE	659,510	3,394	3,211	14,000	32,664	12,017	718,191
MASSACHUSETTS	3,532,351	4,642	4,182	11,162	183,618	61,668	3,788,799
NEW HAMPSHIRE	479,466	3,298	3,106	1,514	28,308	7,570	516,858
RHODE ISLAND	536,800	4,396	4,045	8,362	5,068	4,978	555,208
VERMONT	345,000	4,157	3,898	11,000	4,000	4,000	364,000
MIDEAST............	29,565,502	5,187	4,780	558,240	862,379	502,928	31,489,049
DELAWARE	391,983	4,615	4,296	8,667	12,452	5,928	419,030
DIST. OF COLUMBIA	366,619	4,783	4,315	29,973	6,827	0	403,419
MARYLAND	2,662,900	4,335	3,985	29,200	110,600	24,400	2,827,100
NEW JERSEY	5,743,200	5,575	5,169	49,000	70,300	100,500	5,963,000
NEW YORK	13,579,500	5,835	5,309	111,900	382,300	185,000	14,258,700
PENNSYLVANIA	6,821,300	4,350	4,080	309,500	279,900	187,100	7,597,800
SOUTHEAST	27,674,645	3,131	NA	252,853	1,884,461	481,404	30,293,363
ALABAMA	1,874,693	2,726	2,588	14,166	179,584	15,964	2,084,407
ARKANSAS	1,051,588	2,594	2,453	3,802	113,638	30,319	1,199,347
FLORIDA	5,453,307	3,774	3,488	0	538,613	50,591	6,042,511
GEORGIA	2,960,193	2,980	2,824	21,768	277,647	35,846	3,295,454
KENTUCKY	1,639,200	2,840	2,678	8,400	105,400	39,000	1,792,000
LOUISIANA	2,229,700	3,124	2,947	18,000	170,000	69,500	2,487,200
MISSISSIPPI	1,128,441	2,551	2,503	39,989	45,367	47,511	1,261,308
NORTH CAROLINA ..	3,416,000	3,366	3,177	19,000	24,000	0	3,459,000
SOUTH CAROLINA ..	1,659,262	2,970	2,845	18,898	123,412	69,557	1,871,129
TENNESSEE	2,035,219	2,670	2,518	22,398	70,947	59,909	2,188,473
VIRGINIA	3,285,172	3,633	3,421	44,571	183,527	52,742	3,566,012
WEST VIRGINIA ...	941,870	3,821	NA	41,861	52,326	10,465	1,046,522
GREAT LAKES	23,440,630	3,673	NA	410,982	1,157,624	425,754	25,434,990
ILLINOIS	6,028,591	3,777	3,531	143,059	245,128	119,033	6,535,811
INDIANA	2,837,204	3,159	2,989	29,850	298,542	46,043	3,211,639
MICHIGAN	5,755,530	3,730	NA	145,000	180,000	125,000	6,205,530
OHIO	5,840,400	3,517	3,290	37,000	313,700	87,700	6,278,800
WISCONSIN	2,978,905	4,360	3,973	56,073	120,254	47,978	3,203,210
PLAINS	9,492,863	3,545	NA	171,680	645,570	160,427	10,470,540
IOWA	1,629,753	3,594	3,422	0	90,082	16,559	1,736,394
KANSAS	1,465,877	4,003	3,802	51,113	125,972	23,407	1,666,369
MINNESOTA	2,655,700	4,008	3,799	65,900	177,400	53,600	2,952,600
MISSOURI	2,221,361	3,110	NA	35,920	168,821	41,650	2,467,752
NEBRASKA	824,250	3,285	3,141	2,300	32,000	19,600	878,150
NORTH DAKOTA	343,000	3,059	2,937	5,000	27,000	3,800	378,800
SOUTH DAKOTA	352,922	2,986	2,859	11,447	24,295	1,811	390,475
SOUTHWEST	13,803,887	3,262	NA	45,871	1,929,169	528,811	16,307,738
ARIZONA	1,394,867	2,821	2,660	0	136,113	58,282	1,589,262
NEW MEXICO	831,414	3,306	3,140	4,677	118,239	45,889	1,000,219
OKLAHOMA	1,510,000	2,731	2,581	20,000	205,000	28,000	1,763,000
TEXAS	10,067,606	3,432	NA	21,194	1,469,817	396,640	11,955,257
ROCKY MOUNTAINS ...	4,496,728	3,398	NA	28,539	473,509	148,653	5,147,429
COLORADO	1,991,350	3,917	3,763	3,000	128,208	70,000	2,192,558
IDAHO	503,500	2,509	NA	125	40,400	10,900	554,925
MONTANA	550,000	3,947	3,761	6,887	52,000	9,600	618,487
UTAH	931,878	2,456	2,326	17,727	142,901	36,153	1,128,659
WYOMING	520,000	5,442	5,144	800	110,000	22,000	652,800
FAR WEST	21,375,387	3,722	NA	661,357	1,255,313	206,118	23,498,175
ALASKA............	780,100	8,349	7,565	17,000	56,000	35,000	888,100
CALIFORNIA	15,305,245	3,608	NA	560,498	672,399	47,216	16,585,358
HAWAII............	585,500	3,873	3,619	17,300	27,800	600	631,200
NEVADA	420,000	2,919	2,822	160	33,162	15,000	468,322
OREGON	1,704,800	4,109	3,854	4,780	60,000	32,000	1,801,580
WASHINGTON	2,579,742	3,703	3,471	61,619	405,952	76,302	3,123,615

TABLE 11.--ESTIMATED EXPENDITURES FOR PUBLIC SCHOOLS, 1986-87

REGION AND STATE	TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS			CURRENT EXPENDITURES FOR OTHER PROGRAMS (IN THOUSANDS)	CAPITAL OUTLAY (IN THOUSANDS)	INTEREST ON SCHOOL DEBT (IN THOUSANDS)	TOTAL CURRENT EXPENDITURES, CAPITAL OUTLAY, AND INTEREST (IN THOUSANDS) (COLS. 2,5,6,AND 7)
	AMOUNT (IN THOUSANDS)	PER PUPIL IN ADA	PER PUPIL IN ADM				
1	2	3	4	5	6	7	8
50 STATES AND D.C.	$146,244,160	$3,970	$3,759	$2,189,143	$9,340,770	$2,704,650	$160,478,723
NEW ENGLAND	8,347,821	4,736	4,415	77,032	348,296	118,927	8,892,076
CONNECTICUT	2,493,200	5,552	5,485	27,000	94,000	33,000	2,647,200
MAINE	718,483	3,650	3,435	14,500	34,000	13,000	779,983
MASSACHUSETTS ...	3,698,199	4,856	4,377	18,377	181,389	57,775	3,955,740
NEW HAMPSHIRE ...	503,439	3,386	3,190	1,590	29,723	7,949	542,701
RHODE ISLAND	564,500	4,574	4,294	3,456	5,184	2,880	576,020
VERMONT	370,000	4,459	4,186	12,109	4,000	4,323	390,432
MIDEAST............	31,870,739	5,631	5,192	552,386	1,006,944	501,733	33,931,802
DELAWARE	413,254	4,776	4,447	9,364	12,000	5,312	439,930
DIST. OF COLUMBIA	407,592	5,349	4,832	13,794	10,536	0	431,922
MARYLAND	2,880,293	4,659	4,284	33,328	212,308	24,221	3,150,150
NEW JERSEY	6,302,400	6,120	5,748	54,000	71,000	100,600	6,528,000
NEW YORK	14,568,400	6,299	5,727	120,000	410,000	177,000	15,275,400
PENNSYLVANIA	7,298,800	4,752	4,429	321,900	291,100	194,600	8,106,400
SOUTHEAST	29,300,321	3,277	NA	242,606	1,934,497	500,533	31,977,957
ALABAMA	1,801,771	2,610	2,476	14,200	160,840	16,835	1,993,646
ARKANSAS	1,137,092	2,795	2,652	4,255	116,770	31,355	1,289,472
FLORIDA	6,036,811	4,056	3,769	0	611,433	52,979	6,701,223
GEORGIA	3,152,600	3,167	3,001	22,280	282,640	37,553	3,495,073
KENTUCKY	1,790,220	3,107	2,930	9,460	123,020	40,200	1,962,900
LOUISIANA	2,314,300	3,237	3,045	19,280	183,120	76,180	2,592,880
MISSISSIPPI	1,200,000	2,534	2,464	40,000	45,000	48,000	1,333,000
NORTH CAROLINA ..	3,520,842	3,473	3,280	0	55,195	0	3,576,037
SOUTH CAROLINA ..	1,719,600	3,005	2,915	19,600	123,400	72,100	1,934,700
TENNESSEE	2,189,896	2,842	2,690	26,869	79,224	61,500	2,357,289
VIRGINIA	3,466,212	3,809	3,588	45,268	102,177	53,291	3,666,948
WEST VIRGINIA ...	970,977	2,959	NA	41,594	51,678	10,540	1,074,789
GREAT LAKES	24,792,388	3,912	NA	400,393	1,182,619	459,271	26,834,671
ILLINOIS	6,269,735	3,980	3,725	147,410	218,016	121,290	6,756,451
INDIANA	2,978,064	3,379	3,203	8,363	290,890	57,494	3,334,811
MICHIGAN	6,100,860	3,954	NA	150,000	185,000	125,000	6,560,860
OHIO	6,249,400	3,769	3,525	40,000	356,400	104,700	6,750,500
WISCONSIN	3,194,329	4,701	4,249	54,620	132,313	50,787	3,432,049
PLAINS	10,051,144	3,739	NA	183,766	741,472	155,792	11,132,174
IOWA	1,678,646	3,740	3,563	0	92,784	16,500	1,787,930
KANSAS	1,540,799	4,137	3,929	53,702	132,270	24,577	1,751,348
MINNESOTA	2,824,800	4,241	4,016	73,300	256,900	49,000	3,204,000
MISSOURI	2,405,734	3,345	NA	36,000	169,000	42,000	2,652,734
NEBRASKA	864,115	3,437	3,287	2,446	38,166	17,624	922,351
NORTH DAKOTA	359,450	3,209	3,079	6,418	26,852	4,291	397,011
SOUTH DAKOTA	377,600	3,190	3,045	11,900	25,500	1,800	416,800
SOUTHWEST	14,484,840	3,373	NA	48,269	2,194,180	586,384	17,313,673
ARIZONA	1,420,000	2,784	2,626	0	107,875	66,229	1,594,104
NEW MEXICO	903,178	3,537	3,360	6,614	201,241	52,114	1,163,147
OKLAHOMA	1,490,000	2,701	2,559	19,189	228,286	31,340	1,768,815
TEXAS	10,671,662	3,584	NA	22,466	1,656,778	436,701	12,787,607
ROCKY MOUNTAINS ...	4,760,579	3,549	NA	32,527	514,677	165,972	5,473,755
COLORADO	2,122,779	4,129	3,967	3,100	140,388	75,670	2,341,937
IDAHO	513,000	2,555	NA	150	58,800	12,500	584,450
MONTANA	566,500	4,070	3,878	7,500	47,519	10,000	631,519
UTAH	960,800	2,455	2,325	21,157	160,000	43,822	1,185,759
WYOMING	597,500	6,229	5,890	640	107,970	23,980	730,090
FAR WEST	22,636,328	3,893	NA	652,164	1,418,085	216,038	24,922,615
ALASKA...........	846,950	8,842	8,036	21,310	60,082	38,130	966,472
CALIFORNIA	16,129,803	3,751	NA	489,972	627,609	39,875	17,287,259
HAWAII...........	662,800	4,372	4,086	18,800	22,300	600	704,500
NEVADA	537,655	3,768	3,616	3,669	62,937	11,398	615,659
OREGON	1,760,000	4,236	3,973	6,600	60,000	32,000	1,858,600
WASHINGTON	2,699,120	3,808	3,570	111,813	585,157	94,035	3,490,125

GLOSSARY

Average Daily Attendance, ADA. The aggregate days attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

Average Daily Membership, ADM. The aggregate membership of a school during a reporting period divided by the number of days school is in session during this period. Only days on which pupils are under the guidance and direction of teachers should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools.

Average Salary. The arithmetic mean of the salaries of the group described. This figure is the average gross salary before deductions for Social Security, retirement, health insurance, etc.

Basic Administrative Unit. The local school district, the unit for the operation of elementary and secondary schools or for contracting for school services.

Capital Outlay. An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

Classroom Teacher. A person who performs the day-to-day activities of teaching students all or aspects of the regular curriculum.

Current Expenditures. Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Expenditures for Elementary and Secondary Day Schools. Included are:

a. Expenditures for ADMINISTRATION by the state board of education and the state department of education *excluding* expenditures for vocational rehabilitation and salaries for personnel who provide supplementary services, such as state library, state museum, teacher retirement, teacher placement, etc.

b. Expenditures for ADMINISTRATION by county or other intermediate administrative units.

c. Total current expenditures by local school districts, such as expenditures for administration, instruction, attendance, health, transportation, net food service, maintenance and operation, and other net expenditures to cover deficits for extracurricular activities for pupils. (Net food service also includes the value of commodities donated by the U.S. Department of Agriculture, such as those provided through the school lunch and milk programs.)

d. Direct state expenditures for current operations, such as state (employer) contributions to retirement systems, pension funds, or Social Security on behalf of public school employees; state expenditures for textbooks distributed to local school districts; and all other expenditures made by the state on behalf of free public elementary and secondary schools. Includes current expenditures made for vocational/technical elementary or secondary education.

Current Expenditures for Other Programs. Current expenses for summer schools, adult education, post-high-school vocational education, personnel retraining, and community services; services to private school pupils, community centers, recreational activities, and public libraries, etc., when operated by local school districts and *not* part of the regular public elementary and secondary day-school program.

Elementary. The school grades from kindergarten through grade six.

High School Graduate. A person who receives formal recognition from the school authorities for completing the prescribed high school course of study; excludes equivalency certificates.

Instructional Staff. Number of positions, not the number of different individuals occupying the positions during the school year. In local schools includes all public elementary and secondary (junior and senior high) day-school positions (or full-time equivalents) that are in the nature of teaching or in the improvement of the teaching-learning situation. Includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel, and other instructional staff. Excludes attendance personnel, clerical personnel, and junior college staff.

Interest on School Debt. The amount spent by *and* for local education agencies for interest payments on bonds and short- and long-term loans. School housing authority interest payments are also included.

Nonoperating School District. A school district that does not provide direct instruction for pupils but contracts with or pays tuition to other districts.

Nonrevenue Receipts. The amount received by local education agencies from the sale of bonds and real property and equipment; loans and proceeds from insurance adjustments.

Nonsupervisory Instructional Staff. Persons such as curriculum specialists, counselors, librarians, remedial specialists, and others possessing educational certification but who are not responsible for regular day-to-day teaching of the same group of pupils.

Operating School District. A school district that directly provides instruction for pupils by hiring its own staff.

Revenue Receipts. Additions to assets that do not incur an obligation that must be met at some future date and do not represent exchanges of property for money. Assets must be available for expenditures.

Secondary. The school grades from seven to twelve.

Supervisory Staff. Principals, assistant principals, and supervisors of instruction (does not include superintendents or assistant superintendents).

Total Expenditures. Includes all current expenditures, capital outlay, and interest on the school debt.

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31